

LAMPETER-STRASBURG SCHOOL DISTRICT
Lampeter, Pennsylvania 17537

November 1, 2021

A G E N D A

Meeting Called to Order

Pledge of Allegiance

Introduction of Guests

Opportunity for Public Comment regarding Agenda Items

Approval of Minutes of Previous Meetings

Communications and Recognition

Treasurer's Report – Mr. Keith A. Stoltzfus

Academic Committee – Mrs. Patricia M. Pontz, Chairperson

Buildings and Grounds Committee – Mr. David J. Beiler, Chairperson

Board of Review Committee – Mrs. Melissa S. Herr, Chairperson

Finance Committee – Mr. Scott J. Kimmel, Chairperson

Personnel Committee – Mr. James H. Byrnes, Chairperson

Federal Programs – Dr. Andrew M. Godfrey, Representative

Liaison Reports

Student Representatives – Miss Ella Horst, Miss Maggie Swarr

Superintendent's Report

Old Business

New Business

Opportunity for Public Comment

Adjournment

LAMPETER-STRASBURG SCHOOL DISTRICT

Lampeter, Pennsylvania 17537

November 1, 2021

LAMPETER-STRASBURG HIGH SCHOOL – Dr. Benjamin J. Feeney, Principal

A. ASIAN CLUB

Our group met on October 19 to receive an update on the Thai home we have supported for children-at-risk for human trafficking and the drug trade in Northern Thailand. After learning about the challenges a child with special needs faces, we decided to write individual letters to encourage her and her group home supervisor. In this upcoming month, we hope to facilitate a martial arts workshop for club members.

B. ATHLETICS

Attendance figures and gross income for fall 2021 home athletic events and spirit pass sales are as follows:

<u>Sport</u>	<u>Home Games</u>	<u>Attendance</u>	<u>Income</u>	<u>Notes</u>
Field Hockey	Manheim Central	160	\$460.00	
Field Hockey	Donegal	247	\$856.00	Senior Night
Football	Penn Manor	2,416	\$6,965.00	Youth Football Night
Football	Solanco	1,921	\$6,418.00	Band Buddy Night
Football	Donegal	1,481	\$4,512.00	Hall of Fame
Football	Ephrata	1,622	\$5,268.00	Homecoming
Football	Lebanon			Senior Night on 10/29/21
Boys Soccer	Ephrata	142	\$495.00	
Boys Soccer	Elizabethtown	331	\$860.00	
Boys Soccer	Manheim Central	95	\$264.00	Senior Night
Girls Soccer	Elizabethtown	180	\$639.00	
Girls Soccer	Manheim Central	197	\$640.00	
Girls Soccer	Ephrata	178	\$604.00	
Girls Soccer	McCaskey	161	\$544.00	Senior Night
Volleyball	Lebanon	109	\$296.00	
Volleyball	Elizabethtown	131	\$408.00	
Volleyball	Ephrata	109	\$353.00	
Volleyball	Garden Spot	110	\$303.00	
Volleyball	Solanco	210	\$693.00	
Volleyball	Manheim Central	140	\$409.00	Senior Night
Volleyball	Cocalico	149	\$415.00	
	Spirit Passes		\$4,862.50	
	Total:	10,089	\$36,264.50	

C. CLASS OF 2023

The class of 2023, with the help of the class of 2024, hosted the 2021 Homecoming Dance at the J.K. Mechanical football stadium on Saturday, October 23. The dance was attended by nearly 700 students and was the first-ever outdoor dance held at Lampeter-Strasburg High School. The dance capped off a week of school spirit and fun for the high school student body.

D. GUIDANCE

Ella Horst was nominated by teachers and her fellow peers for the Daughters of the American Revolution Society for the Good Citizens Award and Scholarship contest. She will be honored at an event in February.

In late October, juniors had the opportunity to review a virtual presentation from the Lancaster County Career and Technology Center regarding their 2022-23 program offerings. Interested students will have access to virtual open houses through the CTC website.

On the evening of October 18, six juniors participated in a meet and greet event at Conestoga Valley High School to kick off the Lancaster Chamber Young Women Discovering Paths Mentoring Program for the 2021 -

2022 school year. On October 22, the same students participated in a mentoring event at PA College of Health Sciences.

E. INTER-CLUB COUNCIL

Once a month, a member from each club and sports team meet to share some highlights from the organizations and to provide feedback for any relevant school issues. The group will also be helpful in planning the upcoming Mini-THON.

F. INTERACT CLUB

It's been a busy two months for our Interact Club members. Several student volunteers helped out with various stands and activities throughout the West Lampeter Fair in September. Several of our members also volunteered for the following events: Kitchen Kettle's Tailgate Festival, Wesley United Methodist Church's Ladies Tea, West Willow United Method Church's Pit Beef Drive, the PTO's Chicken BBQ, Lampeter Elementary School's Pre-K Transition Event, and the Strasburg Lion's Club Pit Beef Dinner. We're looking forward to assisting in more upcoming events this fall and winter.

G. NATIONAL HONOR SOCIETY

The National Honor Society leadership team — Co-Presidents Ryker Holsinger and Riley Wissler, Treasurer Hollyn Miller, Secretary Victoria Meredith, and Historian Sabrina Phillips — have met several times this year with Mr. Marsh, the NHS advisor, to plan upcoming events and service projects for the school year.

This year, NHS members have started a tutoring program in the high school, volunteering their time during Flex and RTII periods at the end of the day to serve as tutors for courses ranging from introductory levels of Spanish to AP Calculus. Additionally, NHS members have been active in meeting the needs of other tutor requests from the Guidance Department.

NHS plans to hold its fundraiser in the spring when the members will sell Whoopie Pies from Hershey Farm Bakery. Because of the shortening of the 2020 spring semester and the inability to meet as a group for the 2020-2021 school year, NHS has been operating on no money in its treasury. NHS would like to thank Dr. Feeney for allowing the club to continue to run with the promise of repaying any borrowed funds following its spring fundraiser.

Over the summer in July, 110 juniors and seniors with unweighted GPAs of 3.7 or higher were invited to apply for induction into the National Honor Society. The Selection Committee — Mr. Jeffrey Marsh, Mrs. Erica White, Mr. Derrick Morgan, Mrs. Janae McMichael, and Mrs. Lindsey Shehan (Mr. Jeffrey Swarr was excused for this year due to a commitment) — met in October to review the applications and passed along 59 names for approval by the high school administration. New members were notified in mid-October and were treated to a new member breakfast on October 27, hosted by the current members.

The NHS Induction Ceremony will be held in the High School Performing Arts Center on Monday, November 22, 2021 at 7 p.m., with light refreshments following the ceremony in the cafeteria.

H. HOMECOMING WEEK

Homecoming Week took place October 18 through 22. Throughout the week at school there was a spirit contest among the four grades to promote school spirit. (Monday was pajama/flannel pants, Tuesday was Tropical Tuesday, Wednesday was pink out, Thursday was class color day and Friday was sport jersey day. The winning grade of the spirit week was 10th grade and they received an ice cream social. Thursday was a free tailgate party for all students from 5:00 to 6:00 p.m. in the football stadium parking lot followed by the Powder Puff game with the senior girls challenging the junior girls in a flag football game. The seniors won with the score of 30 to 0. The Homecoming King was crowned at halftime of the powder puff game. Thank you to the PTO for all the food donations for the tailgate party, powder puff concession stand and the ice cream social.

The football game took place on Friday. L-S defeated Ephrata 63-7. During half-time, the Homecoming Queen Coronation ceremony took place.

The Homecoming King Court members were:

Nick Del Grande	Homecoming King
Andrew Reidenbaugh	First Runner-up
Chad Royer	Second Runner-up
Grant Beiler	Court Member
Payton Cunningham	Court Member

Owen Filson	Court Member
Isaiah Parido	Court Member
Bennett Stoltzfus	Court Member

The Homecoming Queen Court members were:

Brooke Smith	Homecoming Queen
Jenna Daveler	First Runner-up
Ella Horst	Second Runner-up
Mariah Beiler	Court Member
Molly Bucher	Court Member
Leah Denlinger	Court Member
Ermine Jacques	Court Member
Cassie Meck	Court Member

MARTIN MEYLIN MIDDLE SCHOOL – Mr. Jamie P. Raum, Principal

A. STUDENT RECOGNITION

The following students were chosen by their creative arts teachers as Students of the Month for October. Students were selected in the category "Back to school and ready to learn."

Technology Education – Mr. Neumann	Paige Baxter	Grade 8
German – Mr. Mencarini	Trent Royer	Grade 7
Spanish – Mrs. Mier	Lia Rice	Grade 7
Art – Mr. Leone	Cole Beiler	Grade 8
Health – Mrs. Diffendarfer	Oliver Rivera	Grade 8
Fitness & Wellness – Mr. Heeter	Keira Plackey	Grade 8
Physical Education – Mrs. Beard	Gabriella Carr	Grade 7
Physical Education – Mr. Weiss	Chase Harsh	Grade 7
Music – Mr. Gibson	Ludanine Lozada	Grade 8
Band – Mr. Royer	Jackson Allison	Grade 7

B. MARTIN MEYLIN PICTURE DAY

Picture day was held on Wednesday, October 6. Students were dismissed from their Social Studies class to have their picture taken in the LGI room. Three photographers were here from 7:00 a.m. until 3:00 p.m. to photograph our students. Martin Meylin Middle School staff also had pictures taken throughout the day.

C. MARTIN MEYLIN FUNDRAISER TAKES OFF

Martin Meylin Middle School is once again conducting our annual fundraiser. This year, participating students will be selling cookie dough. The money is raised by the students and spent entirely on the students. Funds received will go toward student activities throughout the year. The sale started on Thursday, October 7 with all money and orders are due by Thursday, October 21. Students raised over \$50,000.00 in cookie dough.

D. SIXTH GRADE BLOCK PARTY

On Friday, October 22, 2021, 85 sixth grade students participated in a block party. Mr. Raum grilled hot dogs and hamburgers. Several staff members joined in the fun playing four square, gaga ball, and dancing to the music provided by Mr. Neumann.

E. PBIS (POSITIVE BEHAVIOR INTERVENTION AND SUPPORTS) MAKING PLANS FOR THE YEAR

PBIS is alive and well at Martin Meylin Middle School. Students continue to earn PRIDE tickets for positive behavior and for going above and beyond. Tickets can be dropped in the drawing box to win prizes like lunch and recess outside with friends, gift cards to popular stores and restaurants, and other fun rewards. Students can also use tickets to purchase items from the Pioneer Pride store during lunch periods each week.

F. RED RIBBON WEEK

The week of October 25 through 29 was Red Ribbon Week. The Martin Meylin Middle School SAP team organized Red Ribbon Week this year. Tickets were provided to students who promoted the dress up days throughout the week. Trivia questions were asked daily during Roots and focused on

Drug and Alcohol facts, as well as Vaping/Electronic Cigarettes. Students could earn an extra ticket for answering these questions. Answers were posted on the televisions around the school and in the cafeteria for all to view after submissions were made. Daily winners were chosen (in a drawing format using the tickets) for prizes to again promote a Drug Free Martin Meylin.

Monday:	"Erase Drugs"	Wear white
Tuesday:	"Drugs are Old School"	Wear something from the 60's, 70's, or 80's
Wednesday:	"Team Up Against Drugs"	Wear favorite team jersey/shirt
Thursday:	"Put a Cap on Drugs"	Hat day
Friday:	"Peace Out to Drugs"	Wear tie dye

G. UPCOMING EVENTS

November 8 – 12	PTO Book Fair
November 17	Picture Retake Day
December 2 – 4	Martin Meylin Middle School Play

LAMPETER-STRASBURG ELEMENTARY DIVISION –

Dr. Jeffrey T. Smecker and Dr. Michele B. Westphal, Principals

A. LIFETOUCH PHOTOS

LifeTouch Studios donated free picture vouchers to Hans Herr and Lampeter Elementary School students who otherwise would not be able to purchase them. Our thanks go out to LifeTouch for their support to our students and families.

B. PRE-K PALS TRANSITION EVENT

Mrs. Lauren Menapace, Early Childhood Coordinator, transitioned morning out events to evening events for the 2021-22 school year. These transition events are designed for the students who will be registering for kindergarten for the next school year. The Pre-K Pals and a parent or guardian came to Lampeter Elementary School on the evening of October 14, 2021, to participate in a variety of kindergarten readiness activities. The fall themed stations were run by Lampeter-Strasburg High School Interact volunteers, and the children were able to participate in all of the activities throughout the evening. Dr. Westphal read a fall themed story to all of the children in the middle of the evening. Each child was able to have a snack, and take a gift bag of readiness materials home with them for continued growth and development. The next transition event will be held in January with a kick-off to kindergarten registration.

C. LAMPETER ELEMENTARY SCHOOL PTO FUNDRAISER

Students at Lampeter Elementary School participated in the Ninja Warrior event at the beginning of October. Each class went to the track at a designated time to participate in the various events that members of the PTO supervised around the track. All students completed one lap, and finished by climbing the wall to ring the bell. All of the students and families did a great job of helping the PTO achieve their fundraising goal.

D. FIRE SAFETY AT LAMPETER ELEMENTARY

On October 6, 2021, the students at Lampeter Elementary School learned about fire safety during Fire Safety Week. This outdoor assembly exposed the students to equipment from three of the four fire departments that serve the L-S community. Teams from Willow Street, Lampeter and Refton, showed the students the equipment, talked about fire safety procedures, and helped them to not be afraid of the gear that a firefighter wears when reporting to a fire. The classes rotated between all of the equipment throughout the assembly, and the students were able to ask questions at the conclusion of each session. When the students returned to their classrooms, they received a fire safety booklet and crayons to take home with them.

E. HANS HERR ELEMENTARY SCHOOL PTO FUNDRAISER

Students at Hans Herr Elementary School did a great job helping the PTO work toward their fundraising goal by completing the Pioneer Dash! Students and staff had a great time walking the cross country course on campus. The Hans Herr PTO helped organize the event and make it special for the students by setting up fun stations along the way. Thanks to the online pledges of family members and friends, the Hans Herr PTO raised funds to help support all Hans Herr students.

F. PROFESSIONAL DEVELOPMENT DAYS

Hans Herr Elementary School teachers spent two days in October working on a variety of professional development activities to help advance their practice and better support students. All sessions were collaborative in nature and required teachers to develop and agree upon common practices among grade levels and departments. Much of this work began over the summer of 2021 during Hans Herr CAD days. Teams of teachers focused on developing best practices for Math and ELA instruction. Additional time was spent enhancing our implementation of Schoolwide Positive Behavior Support and Intervention by examining non academic needs of students.

G. HANS HERR RECOGNIZED AS A US NEWS BEST ELEMENTARY SCHOOL

US News and World Report recently published their first-ever rankings of public elementary schools, and the news is good for the Lampeter-Strasburg community! Hans Herr Elementary School was ranked among the top elementary schools in Pennsylvania, making it a *U.S. News Best Elementary School*. Hans Herr's high ranking was based on students exceeding expectations on state testing, student/teacher ratios, and student's levels of preparedness for secondary education.

INFORMATION TECHNOLOGY DEPARTMENT – Mr. William E. Griscom, Jr., Technology Director

A. FILES AND EMAIL MOVING TO THE CLOUD

At the end of October, the department completed the transition from on-prem file servers and email servers to servers run by Google and Microsoft respectively. This transition allows the District to decrease its infrastructure costs, while increasing the amount of available storage for faculty and staff. Additionally, the move offers advanced security features, such as multi-factor authentication, which is a technique that allows the District to verify the identity of the person signing into the device or service.

B. CYBERSECURITY UPDATE

As cyber related crimes become more prevalent, insurance companies that offer plans are asking organizations to improve security practices in order to participate in the insurance program. As a result, the District will need to increase the pace of adoption related to several practices that it already started implementing. In addition to the strong password policy adopted in 2020-21, the District will need to implement multi-factor authentication and the use of next generation antivirus software before the new policy takes effect in July of 2022.

C. TRANSPORTATION SOFTWARE

Mr. Griscom and Mr. Greenwood finished their evaluation of bus routing software. The current solution is outdated and offers limited map views. Each of the three options that were evaluated offer advanced mapping, tools to automate reports for staff, and the ability to easily access the application from mobile devices, which is crucial when Mr. Greenwood is in other buildings or in pickup areas. In addition to participating in multiple demos of each product, Mr. Greenwood has connected with several local references to determine how the products are performing in practice. There are upfront fees required to adopt each of the new technologies, but the annual fee should remain close to the current expense. With the transportation operations largely falling to one person, it's crucial to have software that will lift some of the burden through automation and advanced reporting.

FOR BOARD ACTION

PERSONNEL COMMITTEE

1. RECOMMENDATION FOR APPROVAL OF RESIGNATIONS

Recommend the approval of a resignation from Zachary R. Berger, kitchen helper, Lampeter Elementary School and Hans Herr Elementary School, retroactively effective to October 4, 2021.

2. RECOMMENDATION FOR APPROVAL OF EMPLOYMENT – SALARY EXEMPT

Recommend the approval of Michael M. Keene, Network and Systems Administrator for Lampeter-Strasburg School District. Mr. Keene will be a 12-month salary exempt employee assigned to Lampeter-Strasburg High School effective November 2, 2021. His annual compensation will be \$81,215.

3. RECOMMENDATION FOR APPROVAL OF EMPLOYMENT – PROFESSIONAL

Recommend the approval to employ Jennifer M. Rimert as a long-term substitute school nurse at Lampeter-Strasburg High School effective November 1, 2021, through the end of the 2021-2022 school year. Ms. Rimert is a graduate of the Lancaster Institute for Health Education and earned her Bachelor of Science in Nursing from Eastern Mennonite University. Her daily compensation will be \$294.08 based upon Step 1, Level B, of the District compensation agreement, pending receipt of PDE Emergency Certification.

4. RECOMMENDATION FOR APPROVAL OF EMPLOYMENT – SUPPORT

Recommend the approval to employ the following individuals in support or non-permanent positions:

- a. Nancy Z. Fisher, SACC group supervisor, Lampeter Elementary School. Ms. Fisher will be employed as a category E support employee and will be compensated at \$12.28 per hour retroactively effective to October 25, 2021.
- b. Mae E. Gunderson, part-time custodian, Martin Meylin Middle School. Ms. Gunderson will be employed as a category D support employee and will be compensated at \$12.28 per hour retroactively to October 18, 2021.
- c. Randal M. Hess, District mechanic, District Maintenance Building. Mr. Hess will be employed as a category A support employee and will be compensated at \$24.00 per hour effective November 1, 2021.
- d. Megan L. LaFon, kitchen helper, Lampeter Elementary School. Ms. LaFon will be employed as a category E support employee and will be compensated at \$11.03 per hour retroactively effective to October 7, 2021.
- e. Andrea L. McCardell, part-time receptionist/attendance secretary, Martin Meylin Middle School. Ms. McCardell will be employed as a category C support employee and will be compensated at \$13.80 per hour retroactively effective to October 25, 2021.
- f. Jason S. McComsey, part-time custodian, Lampeter-Strasburg High School. Mr. McComsey will be employed as a category D support employee and will be compensated at \$12.28 per hour retroactively effective to October 18, 2021.
- g. Amanda L. Minchhoff, SACC assistant group supervisor, Lampeter Elementary School. Ms. Minchhoff will be employed as a category D support employee and will be compensated at \$11.74 per hour retroactively effective to October 20, 2021.
- h. Kimberly A. Rinier, kitchen helper, Lampeter-Strasburg High School. Ms. Rinier will be employed as a category D support employee and will be compensated at \$11.03 per hour retroactively effective to October 13, 2021.
- i. Rebecca K. Sprout, guidance secretary, Lampeter-Strasburg High School. Ms. Sprout will be employed as a category A support employee and will be compensated at \$18.00 per hour retroactively effective to October 12, 2021.

5. RECOMMENDATION FOR APPROVAL OF A CHANGE OF STATUS

Recommend the approval of a change of status for Meghan N. Oyler, SACC aide, Lampeter Elementary School. Ms. Oyler will become a SACC assistant group supervisor at Lampeter Elementary School effective November 2, 2021. She will remain a category C support employee and compensated hourly at \$11.36.

6. RECOMMENDATION FOR APPROVAL OF LEAVE OF ABSENCE

Recommend the approval of a leave of absence for Lisa M. Lantz, kitchen helper, Lampeter-Strasburg High School, retroactively effective to October 18, 2021, through December 31, 2021.

7. RECOMMENDATION FOR APPROVAL OF SUPPLEMENTAL CONTRACTS

Recommend the approval of additions/deletions to 2021-2022 supplemental contracts:

a. Andrew Hoover	Baseball – 2nd Assistant – 60%	\$3,294.78	Deletion
b. Austen Hannis	Baseball – 2nd Assistant – 60%	\$3,294.78	Addition
c. Taylor Garraffa	Soccer – Girls – 1st Assistant – 70%	\$3,412.01	Addition
d. Michael Yowler	Wrestling – 2 nd Assistant – 50% of 50%	\$1,619.63	Deletion

8. RECOMMENDATION FOR APPROVAL OF SUBSTITUTES

Recommend the approval of substitutes, as follows:

Certified Substitute

Klecko, Jacob J. Grades 4-8 (4-6, Mathematics 7-8)

Emergency Certified Substitute

Arndt, Nathan W. All Instructional Areas PK-12

Spinosa, Michele All Instructional Areas PK-12

Support Staff Substitute

Hartman, Noah J.

Maines, Owens R.

9. RECOMMENDATION FOR APPROVAL OF VOLUNTEERS

Recommend the approval of volunteers, as follows:

Havey, Brennan M.

McComsey, Jason S.

Russell, John M.

10. RECOMMENDATION FOR APPROVAL OF SUPPORT STAFF 2022-2023 HOURLY RATE RANGES

Recommend the approval of the Support Staff 2022-2023 Hourly Rate Ranges based on the PSBA market movement, as posted.

11. RECOMMENDATION FOR APPROVAL OF SALARY EXEMPT 10-MONTH 2022-2023 SALARY RANGES

Recommend the approval of the Salary Exempt 10-month 2022-2023 Salary Ranges based on the PSBA market movement, as posted.

12. RECOMMENDATION FOR APPROVAL OF SALARY EXEMPT 12-MONTH 2022-2023 SALARY RANGES

Recommend the approval of the Salary Exempt 12-month 2022-2023 Salary Ranges based on the PSBA market movement, as posted.

13. RECOMMENDATION FOR APPROVAL OF ADMINISTRATIVE 2021-2022 SALARY RANGES

Recommend the approval of the Administrative 2022-2023 Salary Ranges based on the PSBA market movement, as posted.

BUSINESS AND FINANCE COMMITTEE

14. RECOMMENDATION FOR ACCEPTANCE OF 2020-2021 FINANCIAL STATEMENTS AND AUDIT

Recommend the acceptance of the 2020-2021 financial statements and audit as presented by BBD, LLP, at the October 18, 2021, Board Workshop meeting, as posted.

15. RECOMMENDATION TO APPROVE ACT 34 RESOLUTION CONCERNING THE EARLY CHILDHOOD/KINDERGARTEN CENTER

Mr. Stoltzfus will present a Resolution, as posted, for Board action per Act 34 to establish Maximum Building and Project Costs, conduct a public hearing and complete a booklet describing the project, draft as posted, for the Early Childhood/Kindergarten Center.

ACADEMIC COMMITTEE

16. RECOMMENDATION FOR APPROVAL OF COMPREHENSIVE PLAN AND ADDITIONAL STATE REQUIRED PLANS

Recommend the approval of the Lampeter-Strasburg School District 2021-2024 Comprehensive Plan and other state required plans, as posted, including:

17. RECOMMENDATION FOR APPROVAL OF THE 2021-2022 LOCAL OCCUPATIONAL ADVISORY COMMITTEE

Recommend the approval for the 2021-2022 Local Occupational Advisory Committee members, as follows:

- a. Jeremy Brian
- b. Alex Brubaker
- c. Christopher Burkhardt
- d. Michael Corradino
- e. Andrew Godfrey, Ed.D.
- f. Dana Good
- g. Barry Harnish
- h. Dale Hershey
- i. Anita Martin
- j. Kathryn Janae McMichael
- k. Holly Oberholtzer
- l. Patricia Pontz
- m. Jackson Price
- n. Bob Sangrey
- o. Scott Sheely
- p. Donald Welk, Jr.

MISCELLANEOUS

18. DISTRIBUTION OF THE 2021-2026 GROWTH PROJECTION REPORT

Dr. Peart will remark on the 2021-2026 Growth Projection Report, as posted.

19. RECOMMENDATION FOR APPROVAL OF NOMINATING COMMITTEE

Recommend the approval of a Nominating Committee to present nominees for the offices of President and Vice President of the Board of School Directors at the December 2, 2021, reorganization meeting.

FOR BOARD INFORMATION

1. The Fall Play, *The Odd Couple* by Neil Simon, will be held in the Lampeter-Strasburg High School Performing Arts Center from November 11 through 13, 2021. The male version will be held on November 11 and 13 at 7 p.m. The female version will take place on November 12 at 7 p.m. and November 13 at 2 p.m.
2. The Buildings and Grounds Committee will be meeting on Monday, November 15, 2021, at 6:30 p.m.
3. The Board Workshop Meeting will be held on Monday, November 15, 2021, at 7:30 p.m.
4. The Ministerium Breakfast will be held from 8:00 a.m. to 9:00 a.m. in the Lampeter-Strasburg High School cafeteria on Thursday, November 18, 2021. Following the breakfast, the School Board will conduct a visitation to all school buildings.
5. The Personnel Committee will be meeting on Thursday, December 2, 2021, time to be determined.
6. The next regularly scheduled Board Meeting will be held at 7:30 p.m. on Thursday, December 2, 2021. Prior to that meeting, the annual Reorganization Event will be held in the Martin Meylin Middle School cafeteria beginning at 6:00 p.m.

MINUTES OF THE BOARD OF SCHOOL DIRECTORS
LAMPETER-STRASBURG SCHOOL DISTRICT
Lampeter-Strasburg High School Performing Arts Center
1600 Book Road
Lancaster, Pennsylvania 17602
October 4, 2021

President Melissa S. Herr called the meeting to order at 7:31 p.m. and opened the meeting with the Pledge of Allegiance.

PRESENT: Board Members, Mr. David J. Beiler, Mr. James H. Byrnes, Mrs. Melissa S. Herr, Mr. Scott J. Kimmel, Mr. Dustin D. Knarr, Mr. Matthew E. Parido, Mrs. Patricia M. Pontz, Mrs. Audra R. Spahn; Superintendent, Dr. Kevin S. Peart; Assistant Superintendent, Dr. Andrew M. Godfrey; Business Manager, Mr. Keith A. Stoltzfus; Assistant Business Manager, Mrs. Amanda Allison; Administrators, Mrs. Karen L. Staub, Mr. William E. Griscom, Jr., Dr. Benjamin J. Feeney, Ms. Eva G. Strawser, Mr. Jamie P. Raum, Mrs. Alicia C. Kowitz, Dr. Jeffrey T. Smecker, Dr. Michele B. Westphal; Athletic Director, Dr. Branden M. Lippy; Buildings and Grounds Director, Mr. Glenn R. Davis; Administrative Assistant, Mrs. Mary E. Williams; LNP reporter, Ms. Donna Walker; and visitors.

ABSENT: Mr. Scott M. Arnst

OPPORTUNITY FOR PUBLIC COMMENT ON AGENDA ITEMS

No comment.

MINUTES

Mr. Byrnes moved and Mrs. Spahn seconded the motion to approve the Minutes of the regularly scheduled meetings of September 7 and 20, 2021.

A voice vote was unanimous in favor of the motion.

COMMUNICATIONS AND RECOGNITION

Mr. Raum recognized September Students of the Month from Martin Meylin Middle School.

Dr. Feeney recognized September Pioneer Superlatives and Students of the Month from Lampeter-Strasburg High School.

Dr. Peart recognized Mrs. Patricia Pontz for twelve years of service and Mr. Kimmel for eight years of service on the Lampeter-Strasburg Board of School Directors.

Dr. Peart recognized students from Martin Meylin Middle School who have art displayed in the Board room of the administration building.

Dr. Peart shared the following communications:

1. Hoover, Andrew R. – a letter requesting a change of effective date for resignation.
2. Kuhns, Anna R. – a letter of resignation.
3. Sadaphal, Nicole A. – a letter of resignation.
4. Stuart, Sarah E. – a letter of resignation.
5. Pantano, Kimberly A. – a letter of resignation.

TREASURER'S REPORT – Mr. Keith A. Stoltzfus

Mr. Stoltzfus read the treasurer's report as attached to these Minutes.

Thereafter, Mrs. Pontz moved and Mr. Kimmel seconded the motion to accept the treasurer's report as submitted and to approve the payment of bills for the General Fund in the amount of \$3,981,740.56 with the exception of check 116762, Cafeteria Fund checks in the amount of \$101,106.86, High School Athletic Fund checks in the amount of \$2,433.86, Capital Reserve Fund checks in the amount of \$116,525.20, and Athletic Account Officials in the amount of \$10,111.55.

A voice vote was unanimous in favor of the motion.

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve General Fund check 116762.

A voice vote was 7:0:1 in favor of the motion. Mrs. Pontz abstained from the vote.

ACADEMIC COMMITTEE – Mrs. Patricia M. Pontz, Chairperson

Mrs. Pontz reported that the Committee met earlier in the evening and received an overview of the Title I summer reading camp, reviewed student achievement data, and had a discussion around the Pre-K counts program led by Dr. Westphal. Dr. Godfrey provided a review of the comprehensive plan that will be on the website for the public to view and on the November agenda for approval.

BUILDINGS AND GROUNDS COMMITTEE – Mr. David J. Beiler, Chairperson

Mr. Beiler reported that the Committee met on September 20, 2021, and received an update on the feasibility study and capital projects and building Improvements. Also discussed was a recommendation to move to the next phase of design for the Early Childhood/Kindergarten Center. The Committee also received an update on federal ESSR funding.

BOARD OF REVIEW COMMITTEE – Mrs. Melissa S. Herr, Chairperson

No report.

FINANCE COMMITTEE – Mr. Scott J. Kimmel, Chairperson

Mr. Kimmel reported that the Committee will be meeting on October 12, 2021 at 6:30 p.m. at the District administration building.

PERSONNEL COMMITTEE – Mr. James H. Byrnes, Chairperson

Mr. Byrnes reported that the Committee recommends all agenda items for approval.

CURRICULAR ISSUES AND FEDERAL PROGRAMS – Dr. Andrew M. Godfrey, Representative

Dr. Godfrey reported that the academic committee received a report from the Title I summer program, identification of Title I reading and math students being finalized with hope to begin services in the next few weeks, and the virtual parent meeting tentatively scheduled for October 26, 2021.

STUDENT REPRESENTATIVES – Miss Ella Horst, Miss Maggie Swarr

Miss Horst provided the report for all buildings. Events at Lampeter Elementary School included the success of the annual PTO Fundraiser, the Pioneer Ninja Warrior obstacle course, and the virtual Back to School night.

Hans Herr Elementary School families were invited to an outdoor movie night presented by the PTO and virtual back to school night. Also shared was the upcoming implementation of the Satchel Pulse program to support social and emotional learning.

At Martin Meylin Middle School, a virtual back to school night was conducted with additional virtual office hours and the Pioneer Pride Program has resumed. Upcoming events include the sixth grade block party and the annual student fundraiser.

Lampeter-Strasburg High School had many students participate in the Lampeter Fair, including the Fair Queen competition. Miss Horst also shared on the 2021 homecoming court, three seniors earning National Merit Recognition, upcoming picture re-take take, and PSAT testing to be hosted at L-S. She concluded her report congratulating the golf team for winning the L-L League championship for the first time, as well as their section title.

APPROVAL OF RESIGNATIONS

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve resignations, as follows:

- a. Anna R. Kuhns, special education teaching assistant, Martin Meylin Middle School, retroactively effective to September 10, 2021.
- b. Nicole A. Sadaphal, part-time receptionist/attendance secretary, Martin Meylin Middle School, retroactively effective to October 1, 2021.
- c. Sarah E. Stuart, school nurse, Lampeter-Strasburg High School, effective October 14, 2021.

d. Kimberly A. Pantano, van aide, Lampeter-Strasburg School District, retroactively effective to July 29, 2021.

A voice vote was unanimous in favor of the motion.

APPROVAL OF A CHANGE OF EFFECTIVE DATE

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve a change of effective date for the resignation of Andrew R. Hoover, network and systems administrator, Lampeter-Strasburg High School. Mr. Hoover's resignation will be effective October 31, 2021.

A voice vote was unanimous in favor of the motion.

APPROVAL OF EMPLOYMENT – PROFESSIONAL

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve the employment of Karen C. Reynolds to be employed as an extended substitute special education teacher at Martin Meylin Middle School and Lampeter-Strasburg High School. Ms. Reynolds' daily compensation will be \$125 retroactively effective to September 9, 2021, through the end of the 2021-2022 school year.

A voice vote was unanimous in favor of the motion.

APPROVAL OF EMPLOYMENT – SUPPORT

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve the employment of the following individuals in support or non-permanent positions:

- a. Zachary R. Berger, kitchen helper, Lampeter Elementary School and Hans Herr Elementary School. Mr. Berger will be employed as a category D support employee and will be compensated at \$11.03 per hour retroactively effective to September 22, 2021.
- b. Lori A. DeLuca, special education teaching assistant, Hans Herr Elementary School. Ms. DeLuca will be employed as a category C support employee and will be compensated at \$12.28 per hour effective October 4, 2021.
- c. Amy L. See, kitchen helper, Martin Meylin Middle School. Ms. See will be employed as a category D support employee and will be compensated at \$11.03 per hour effective October 4, 2021.

A voice vote was unanimous in favor of the motion.

APPROVAL OF CHANGE OF STATUS

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve a change of employment status for Kimberly R. Schneider, kitchen helper, Martin Meylin Middle School. Ms. Schneider will become a special education teaching assistant at Martin Meylin Middle School. She will become a category C support employee and will be compensated at \$12.47 per hour retroactively effective to September 20, 2021.

A voice vote was unanimous in favor of the motion.

APPROVAL OF ADDITIONAL ASSIGNMENT

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve an additional assignment for Aubrey C. Smith, SACC aide, Lampeter Elementary School. Ms. Smith will have an increase in hours not to exceed 1499 annual hours. She will become a category C support employee and will remain compensated hourly at \$11.21 effective October 15, 2021.

A voice vote was unanimous in favor of the motion.

APPROVAL OF CHANGES TO SUPPLEMENTAL CONTRACTS

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve 2021-2022 additions and deletions to supplemental contracts, as follows:

- | | | | | |
|----|-------------------|----------------------------------|------------|----------|
| a. | Anne Harnish | eSports Advisor | \$ 750.00 | Addition |
| b. | Matthew Shockey | eSports Advisor | \$ 750.00 | Addition |
| c. | Rebecca Middleton | Department Head – MM Mathematics | \$1,187.00 | Addition |

d. Sarah Stuart	K-12 Health Supervisor	\$2,865.00	Deletion
e. Sarah Stuart	K-12 Health Supervisor	\$ 579.12	Addition
f. Emily Neff	Prom Advisor (50%)	\$ 563.64	Deletion
g. Sarah Harsh	Prom Advisor (100%)	\$1,127.28	Addition
h. Isabel Gleason	Soccer – Girls – Asst – 50% of 50%	\$1,218.58	Addition

A voice vote was unanimous in favor of the motion.

APPROVAL OF SUBSTITUTES

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve 2021-2022 substitutes in their respective capacities, as follows:

Certified Substitute

Andreessen, Reuben W. Social Studies

Emergency Certified Substitute

Conlin, Cassie L.	All Instructional Areas PK-12
Cruise, Margaret E.	All Instructional Areas PK-12
Hines, Lori L.	All Instructional Areas PK-12
Lovern, Jamie L.	All Instructional Areas PK-12
Betancourt Partido, Daniellis	All Instructional Areas PK-12
Slaymaker, Samuel R.	All Instructional Areas PK-12
Smith, Sandra H.	All Instructional Areas PK-12

Support Staff Substitutes

Himes, Shelley N.

A voice vote was unanimous in favor of the motion.

RECOMMENDATION FOR APPROVAL OF VOLUNTEERS

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve 2021-2022 volunteers, as follows:

Ferretti, Luca C.
Helm, Madeline F.

A voice vote was unanimous in favor of the motion.

APPROVAL OF SALARIES

Mrs. Spahn moved and Mr. Parido seconded the motion to approve salaries, as attached to these Minutes.

A voice vote was 5:0:3 in favor of the motion. Mr. Byrnes, Mrs. Herr, and Mrs. Pontz abstained from the vote.

APPROVAL OF CONTRACT WITH FINALSITE

Mr. Beiler moved and Mr. Kimmel seconded the motion to approve a contract with Finals site for use of the Finals site content management system and web hosting platform for the District Website from October 15, 2021, to July 1, 2026. The pro-rated cost in 2021 is \$3,450. The annual cost is \$6,900 for the remainder of the contract.

A voice vote was unanimous in favor of the motion.

APPROVAL OF COLLABORATION AGREEMENT

Mrs. Pontz moved and Mrs. Byrnes seconded the motion to approve a collaboration agreement with Owl Hill Learning Centers/Child Care Services, Inc. for the delivery of the PA Pre-K Counts Program.

A voice vote was unanimous in favor of the motion.

APPROVAL OF SPONSORSHIP RENEWAL AGREEMENT

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve the renewal of a sponsorship agreement for Pioneer Stadium with J.K. Mechanical, Inc.

A voice vote was unanimous in favor of the motion.

NEW BUSINESS

Mrs. Herr shared that the Board has received many emails and correspondences which have all been read.

OPPORTUNITY FOR PUBLIC COMMENT

Melissa Smith, Lancaster, PA, regarding critical race theory.

Kristin Staley, Lancaster, PA, regarding the Face Covering Order from Pennsylvania's Acting Secretary of Health.

David Breneman, Lancaster, PA, regarding the Face Covering Order from Pennsylvania's Acting Secretary of Health.

Tamara Weaver, Lancaster, PA, regarding the September 7 Board meeting.

Matt Brubaker, Lancaster, PA regarding a vaccination mandate in California.

Brendan Landis, Strasburg, PA, regarding teachers following school district policies.

Daniel Dochterman, Lancaster, PA, regarding the Face Covering Order from Pennsylvania's Acting Secretary of Health, social emotional learning, and a vaccination mandate in California.

Dawn Pearce, Willow Street, PA, regarding the Face Covering Order from Pennsylvania's Acting Secretary of Health.

Nicole Roberts, Strasburg, PA, regarding the Face Covering Order from Pennsylvania's Acting Secretary of Health.

ADJOURNMENT

The meeting was adjourned at 8:57 p.m.

Mary E. Williams
Secretary

MINUTES OF THE BOARD OF SCHOOL DIRECTORS
LAMPETER-STRASBURG SCHOOL DISTRICT
Lampeter-Strasburg High School Performing Arts Center
1600 Book Road
Lancaster, Pennsylvania 17602
October 18, 2021

President Melissa S. Herr called the meeting to order at 7:32 p.m.

PRESENT: Board Members, Mr. Scott M. Arnst, Mr. David J. Beiler, Mr. James H. Byrnes, Mrs. Melissa S. Herr, Mr. Scott J. Kimmel, Mr. Dustin D. Knarr, Mr. Matthew E. Parido, Mrs. Patricia M. Pontz; Assistant Superintendent, Dr. Andrew M. Godfrey; Business Manager, Mr. Keith A. Stoltzfus; Director of Technology, Mr. William E. Griscom, Jr.; Administrative Assistant, Mrs. Mary E. Williams; News Reporter, Ms. Donna Walker; and visitors.

ABSENT: Board Member, Mrs. Audra R. Spahn.

PRESENTATION OF 2020-2021 FINANCIAL STATEMENTS AND AUDIT

BBD, LLP, presented audit information for the 2020-2021 financial statements.

DISCUSSION OF PSBA PRINCIPLES FOR GOVERNANCE AND LEADERSHIP

Mrs. Herr led a discussion on the PSBA Principle for Governance and Leadership: Govern Effectively.

OPPORTUNITY FOR PUBLIC COMMENT

Melissa Smith, Lancaster, PA, regarding communication with School Board members.
Dorothy Snyder, Willow Street, PA, regarding curriculum.

MEETING ADJOURNED

The meeting was properly adjourned at 8:00 p.m.

Mary E. Williams
Secretary

LAMPETER-STRASBURG SCHOOL DISTRICT
Lampeter, Pennsylvania 17537
November 1, 2021

Communications

1. Berger, Zachary R. – a letter of resignation.
2. Lantz, Lisa M. – a letter requesting a leave of absence.

LAMPETER-STRASBURG SCHOOL DISTRICT

Monthly Board Balance Sheet Report

November 2, 2021

	Year-To-Date Balance
Assets	
Cash and Investments	36,374,066.70
Petty Cash	475.00
Interest Receivable	-
Taxes Receivable	308,986.00
Uncollectable Taxes	-
Interfund Accounts Receivable	534,602.56
Intergovernmental Accounts Receivable	-
State Subsidies Receivable	626,052.36
Federal Subsidies Receivable	1,861.69
Prepaid Expenses	-
Other Accounts Receivable	-
Inventories	54,855.83
Total Assets:	<u><u>37,900,900.14</u></u>
Liabilities	
Interfund Accounts Payable	-
Other Accounts Payable	(27,368.71)
Accounts Payable - Scholarships	(537.36)
Intergovernmental Accounts Payable	(14,852.63)
Accrued Salaries and Benefits	(2,668,346.38)
Payroll Payables	(693,855.00)
Deferred Revenue	(308,986.00)
Prepaid Revenue	(17,374.99)
Total Liabilities:	<u><u>(3,731,321.07)</u></u>
Net Assets	
Assigned Fund Balance	(1,331,210.00)
Fund Balance Reserved for Debt	-
Reserve for Inventories	(54,855.83)
Unassigned Fund Balance	(8,204,120.33)
Reserve for Encumbrances	(38,284.77)
Encumbered for Appropriated Expenses	(24,541,108.14)
Total Net Assets:	<u><u>(34,169,579.07)</u></u>
Total Liabilities and Net Assets:	<u><u>(37,900,900.14)</u></u>

LAMPETER-STRASBURG SCHOOL DISTRICT

Financial Comparison Report

November 2, 2021

	<u>Revenue</u>	<u>Expenditures</u>	<u>Surplus/Loss</u>
Year 2021-22 Budget	55,425 =====	56,944 =====	(1,519) =====
Year-to-Date Actual (124 Days)	37,522	12,942	24,580
Prior Year-to-Date Actual (125 Days)	34,635	17,968	16,667
Year-to-Date Increase (Decrease)	2,887	(5,026)	7,913
% Change - Current vs. Prior YTD Over (Under)	8.3%	(28.0%)	47.5%
Year-to-Date Actual as % of 2021-22 Budget	67.7%	22.7%	-----
Prior Year-to-Date Actual as % of 2020-21 Budget	64.7%	31.8%	-----

(\$ in Thousands)

LAMPETER-STRASBURG SCHOOL DISTRICT

INVESTMENTS - General Fund

As of October 26, 2021

Description	Est. % Yield	Date of Purchase	Date of Maturity	Balance	Interest Year-to-Date	Investment Closed
BB&T Bank	0.05	n/a	n/a	23,152,554.27	720.24	
PSDMAX account	0.01	n/a	n/a	293,288.39	6.31	
BB&T Securities	0.01	n/a	n/a	38,391.06	1.59	
Univest	0.25	n/a	n/a	10,429.34	1.32	
<u>BB&T Securities:</u>						
FHLB Bond	0.750	9/30/2020	9/30/2026	1,304,131.50	4,987.50	
Federal Farm Credit Bank Bond (2 purchases)	0.680	10/14/2020	7/14/2026	1,897,673.85	6,579.00	
Federal Agric Mtg Corp	1.300	10/23/2020	7/22/2030	964,180.00	6,500.00	
Federal Farm Credit Bank Bond	0.600	10/22/2020	4/22/2026	490,605.00	1,500.00	
Federal Farm Credit Bank Bond (2 purchases)	0.740	10/22/2020	1/22/2027	1,952,460.00	7,400.00	
FHLMC Note	1.000	10/27/2020	10/27/2028	907,687.00		
FHLMC Note	0.625	10/28/2020	4/15/2026	975,200.00	3,125.00	
FNMA Note	1.000	10/29/2020	1/29/2029	962,760.00	5,000.00	
Federal Farm Credit Bank Bond	0.623	10/22/2020	4/22/2026	999,383.33	633.33	x
FHLMC Note	0.540	10/28/2020	9/30/2025	440,182.84	622.84	x
Total					37,077.13	

All U.S. Treasury/Agency Securities are callable before the date of maturity.

BOARD SUMMARY

Fund: 10 - General Fund Encumbrances Included

As of: 11/02/2021

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
1100 REG PROG ELEMEN/SECOND						
100 PERSONNEL EMPL SALARIES	13,382,740.00	13,382,740.00	0.00	2,504,527.78	10,878,212.22	18.71
200 PERSONNEL EMPL BENEFITS	9,385,624.00	9,385,624.00	0.00	1,293,653.93	8,091,970.07	13.78
300 PURCH PROF & TECH SERVICES	12,675.00	12,675.00	0.00	3,069.82	9,605.18	24.22
400 PURCHASED PROPERTY SVCS	91,865.00	91,865.00	0.00	17,147.40	74,717.60	18.67
500 OTHER PURCHASED SERVICES	1,090,900.00	1,090,900.00	95.60	278,891.46	811,912.94	25.57
600 SUPPLIES	619,878.00	619,878.00	20,395.50	385,523.89	213,958.61	65.48
700 PROPERTY	3,500.00	3,500.00	1,564.25	6,374.91	(4,439.16)	226.83
800 OTHER OBJECTS	100.00	100.00	0.00	0.00	100.00	0.00
Totals for 1100s	24,587,282.00	24,587,282.00	22,055.35	4,489,189.19	20,076,037.46	18.35
1200 SPEC PROG ELEMEN/SECOND						
100 PERSONNEL EMPL SALARIES	3,262,888.00	3,262,888.00	0.00	636,872.98	2,626,015.02	19.52
200 PERSONNEL EMPL BENEFITS	2,429,409.00	2,429,409.00	0.00	281,855.26	2,147,553.74	11.60
300 PURCH PROF & TECH SERVICES	2,372,792.00	2,372,792.00	0.00	557,972.81	1,814,819.19	23.52
400 PURCHASED PROPERTY SVCS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
500 OTHER PURCHASED SERVICES	311,600.00	311,600.00	0.00	143,751.61	167,848.39	46.13
600 SUPPLIES	6,600.00	6,600.00	160.00	9,122.76	(2,682.76)	140.65
800 OTHER OBJECTS	3,000.00	3,000.00	0.00	3,100.00	(100.00)	103.33
Totals for 1200s	8,388,289.00	8,388,289.00	160.00	1,632,675.42	6,755,453.58	19.47
1300 VOCATIONAL EDUCATION						
100 PERSONNEL EMPL SALARIES	144,303.00	144,303.00	0.00	13,014.65	131,288.35	9.02
200 PERSONNEL EMPL BENEFITS	96,896.00	96,896.00	0.00	6,011.68	90,884.32	6.20
400 PURCHASED PROPERTY SVCS	60,109.00	60,109.00	0.00	11,916.94	48,192.06	19.83
500 OTHER PURCHASED SERVICES	573,209.00	573,209.00	0.00	224,623.98	348,585.02	39.19
600 SUPPLIES	7,000.00	7,000.00	0.00	843.98	6,156.02	12.06
Totals for 1300s	881,517.00	881,517.00	0.00	256,411.23	625,105.77	29.09
1400 OTHER INSTRUCTION PROG						

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/02/2021

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
100 PERSONNEL EMPL SALARIES	139,611.00	139,611.00	0.00	39,787.15	99,823.85	28.50
200 PERSONNEL EMPL BENEFITS	93,353.00	93,353.00	0.00	15,747.05	77,605.95	16.87
300 PURCH PROF & TECH SERVICES	45,530.00	45,530.00	0.00	64,054.13	(18,524.13)	140.69
500 OTHER PURCHASED SERVICES	75,438.00	75,438.00	0.00	(125.81)	75,563.81	(0.17)
600 SUPPLIES	1,600.00	1,600.00	0.00	387.97	1,212.03	24.25
Totals for 1400s	355,532.00	355,532.00	0.00	119,850.49	235,681.51	33.71
1500 NONPUBLIC SCHOOL PGMS						
300 PURCH PROF & TECH SERVICES	0.00	0.00	0.00	1,428.00	(1,428.00)	0.00
600 SUPPLIES	0.00	0.00	1,764.64	6,322.91	(8,087.55)	0.00
Totals for 1500s	0.00	0.00	1,764.64	7,750.91	(9,515.55)	0.00
2100 SUPPORT SVCS - STUDENTS						
100 PERSONNEL EMPL SALARIES	1,336,167.00	1,336,167.00	0.00	296,654.65	1,039,512.35	22.20
200 PERSONNEL EMPL BENEFITS	929,643.00	929,643.00	0.00	150,317.37	779,325.63	16.17
300 PURCH PROF & TECH SERVICES	32,250.00	32,250.00	0.00	2,262.00	29,988.00	7.01
500 OTHER PURCHASED SERVICES	12,600.00	12,600.00	0.00	0.00	12,600.00	0.00
600 SUPPLIES	12,113.00	12,113.00	85.75	976.43	11,050.82	8.77
800 OTHER OBJECTS	1,000.00	1,000.00	0.00	75.00	925.00	7.50
Totals for 2100s	2,323,773.00	2,323,773.00	85.75	450,285.45	1,873,401.80	19.38
2200 SUPPORT SVCS - INSTR STAFF						
100 PERSONNEL EMPL SALARIES	416,526.00	416,526.00	0.00	90,899.50	325,626.50	21.82
200 PERSONNEL EMPL BENEFITS	500,003.00	500,003.00	0.00	85,525.34	414,477.66	17.10
300 PURCH PROF & TECH SERVICES	53,700.00	53,700.00	0.00	670.00	53,030.00	1.25
500 OTHER PURCHASED SERVICES	3,800.00	3,800.00	0.00	0.00	3,800.00	0.00
600 SUPPLIES	35,230.00	35,230.00	1,254.57	13,296.30	20,679.13	41.30
700 PROPERTY	37,500.00	37,500.00	0.00	399.98	37,100.02	1.07
800 OTHER OBJECTS	1,200.00	1,200.00	0.00	1,225.00	(25.00)	102.08
Totals for 2200s	1,047,959.00	1,047,959.00	1,254.57	192,016.12	854,688.31	18.44
2300 SUPPORT SERVICES-ADMIN						

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/02/2021

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
100 PERSONNEL EMPL SALARIES	1,666,692.00	1,666,692.00	0.00	522,731.82	1,143,960.18	31.36
200 PERSONNEL EMPL BENEFITS	1,154,933.00	1,154,933.00	0.00	233,227.16	921,705.84	20.19
300 PURCH PROF & TECH SERVICES	230,220.00	230,220.00	0.00	61,745.63	168,474.37	26.82
500 OTHER PURCHASED SERVICES	36,308.00	36,308.00	0.00	397.04	35,910.96	1.09
600 SUPPLIES	27,210.00	27,210.00	54.33	8,632.18	18,523.49	31.92
800 OTHER OBJECTS	18,200.00	18,200.00	0.00	18,170.02	29.98	99.84
Totals for 2300s	3,133,563.00	3,133,563.00	54.33	844,903.85	2,288,604.82	26.96
2400 SUPP SVCS-PUPIL HEALTH						
100 PERSONNEL EMPL SALARIES	361,190.00	361,190.00	0.00	73,468.97	287,721.03	20.34
200 PERSONNEL EMPL BENEFITS	249,674.00	249,674.00	0.00	34,258.96	215,415.04	13.72
300 PURCH PROF & TECH SERVICES	6,380.00	6,380.00	0.00	1,980.00	4,400.00	31.03
500 OTHER PURCHASED SERVICES	150.00	150.00	0.00	0.00	150.00	0.00
600 SUPPLIES	15,650.00	15,650.00	652.27	13,487.17	1,510.56	90.35
Totals for 2400s	633,044.00	633,044.00	652.27	123,195.10	509,196.63	19.56
2500 SUPP SERVICES-BUSINESS						
100 PERSONNEL EMPL SALARIES	311,179.00	311,179.00	0.00	101,443.25	209,735.75	32.60
200 PERSONNEL EMPL BENEFITS	215,312.00	215,312.00	0.00	47,768.97	167,543.03	22.19
300 PURCH PROF & TECH SERVICES	45,000.00	45,000.00	0.00	7,267.42	37,732.58	16.15
400 PURCHASED PROPERTY SVCS	4,435.00	4,435.00	0.00	(7,967.08)	12,402.08	(179.64)
500 OTHER PURCHASED SERVICES	4,600.00	4,600.00	0.00	0.00	4,600.00	0.00
600 SUPPLIES	5,470.00	5,470.00	0.00	615.55	4,854.45	11.25
800 OTHER OBJECTS	900.00	900.00	0.00	800.00	100.00	88.89
Totals for 2500s	586,896.00	586,896.00	0.00	149,928.11	436,967.89	25.55
2600 OPER/MAINT PLANT SVCS						
100 PERSONNEL EMPL SALARIES	1,480,907.00	1,480,907.00	0.00	431,710.62	1,049,196.38	29.15
200 PERSONNEL EMPL BENEFITS	993,651.00	993,651.00	0.00	187,293.06	806,357.94	18.85
300 PURCH PROF & TECH SERVICES	122,250.00	122,250.00	0.00	27,022.71	95,227.29	22.10
400 PURCHASED PROPERTY SVCS	411,913.00	411,913.00	0.00	184,587.32	227,325.68	44.81

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/02/2021

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
500 OTHER PURCHASED SERVICES	246,144.00	246,144.00	0.00	237,430.22	8,713.78	96.46
600 SUPPLIES	806,800.00	806,800.00	0.00	214,403.30	592,396.70	26.57
700 PROPERTY	35,200.00	35,200.00	0.00	10,609.85	24,590.15	30.14
800 OTHER OBJECTS	223.00	223.00	0.00	160.00	63.00	71.75
Totals for 2600s	4,097,088.00	4,097,088.00	0.00	1,293,217.08	2,803,870.92	31.56
2700 STUDENT TRANSPORTATION SVCS						
100 PERSONNEL EMPL SALARIES	213,430.00	213,430.00	0.00	50,237.66	163,192.34	23.54
200 PERSONNEL EMPL BENEFITS	152,351.00	152,351.00	0.00	19,268.61	133,082.39	12.65
300 PURCH PROF & TECH SERVICES	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00
400 PURCHASED PROPERTY SVCS	75,000.00	75,000.00	0.00	13,108.06	61,891.94	17.48
500 OTHER PURCHASED SERVICES	1,427,650.00	1,427,650.00	0.00	393,722.96	1,033,927.04	27.58
600 SUPPLIES	10,100.00	10,100.00	0.00	10,639.08	(539.08)	105.34
800 OTHER OBJECTS	110.00	110.00	0.00	160.00	(50.00)	145.45
Totals for 2700s	1,883,141.00	1,883,141.00	0.00	487,136.37	1,396,004.63	25.87
2800 SUPPORT SVCS-CENTRAL						
100 PERSONNEL EMPL SALARIES	470,046.00	470,046.00	0.00	153,025.00	317,021.00	32.56
200 PERSONNEL EMPL BENEFITS	352,907.00	352,907.00	0.00	74,297.04	278,609.96	21.05
300 PURCH PROF & TECH SERVICES	83,550.00	83,550.00	0.00	22,213.82	61,336.18	26.59
400 PURCHASED PROPERTY SVCS	30,000.00	30,000.00	0.00	28,674.60	1,325.40	95.58
500 OTHER PURCHASED SERVICES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
600 SUPPLIES	253,400.00	253,400.00	0.00	224,864.99	28,535.01	88.74
700 PROPERTY	416,000.00	416,000.00	0.00	96,564.27	319,435.73	23.21
800 OTHER OBJECTS	530.00	530.00	0.00	160.00	370.00	30.19
Totals for 2800s	1,609,433.00	1,609,433.00	0.00	599,799.72	1,009,633.28	37.27
2900 OTHER SUPPORT SERVICES						
500 OTHER PURCHASED SERVICES	27,400.00	27,400.00	0.00	0.00	27,400.00	0.00
Totals for 2900s	27,400.00	27,400.00	0.00	0.00	27,400.00	0.00
3100 Food Service						

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/02/2021

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
100 PERSONNEL EMPL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
200 PERSONNEL EMPL BENEFITS	0.00	0.00	0.00	152.15	(152.15)	0.00
Totals for 3100s	0.00	0.00	0.00	152.15	(152.15)	0.00
3200 STUDENT ACTIVITIES						
100 PERSONNEL EMPL SALARIES	575,279.00	575,279.00	0.00	121,682.72	453,596.28	21.15
200 PERSONNEL EMPL BENEFITS	288,555.00	288,555.00	0.00	44,255.43	244,299.57	15.34
300 PURCH PROF & TECH SERVICES	64,000.00	64,000.00	0.00	17,417.96	46,582.04	27.22
400 PURCHASED PROPERTY SVCS	20,000.00	20,000.00	0.00	15,886.23	4,113.77	79.43
500 OTHER PURCHASED SERVICES	65,980.00	65,980.00	7,600.20	13,111.02	45,268.78	31.39
600 SUPPLIES	65,500.00	65,500.00	477.66	36,789.08	28,233.26	56.90
700 PROPERTY	26,000.00	26,000.00	0.00	24,272.66	1,727.34	93.36
800 OTHER OBJECTS	14,820.00	14,820.00	0.00	4,642.55	10,177.45	31.33
Totals for 3200s	1,120,134.00	1,120,134.00	8,077.86	278,057.65	833,998.49	25.54
3300 COMMUNITY SERVICES						
800 OTHER OBJECTS	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
Totals for 3300s	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
3400 SCHOLARSHIPS & AWARDS						
800 OTHER OBJECTS	1,750.00	1,750.00	0.00	0.00	1,750.00	0.00
Totals for 3400s	1,750.00	1,750.00	0.00	0.00	1,750.00	0.00
5100 DEBT SVC / OTHER EXP						
800 OTHER OBJECTS	217,820.00	217,820.00	0.00	102,024.80	115,795.20	46.84
900 OTHER USES OF FUNDS	1,675,000.00	1,675,000.00	0.00	0.00	1,675,000.00	0.00
Totals for 5100s	1,892,820.00	1,892,820.00	0.00	102,024.80	1,790,795.20	5.39
5200 FUND TRANSFERS						
900 OTHER USES OF FUNDS	3,888,075.00	3,888,075.00	0.00	0.00	3,888,075.00	0.00
Totals for 5200s	3,888,075.00	3,888,075.00	0.00	0.00	3,888,075.00	0.00
5800 SUSPENSE ACCOUNT						
200 PERSONNEL EMPL BENEFITS	0.00	0.00	0.00	1,902,935.98	(1,902,935.98)	0.00

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/02/2021

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
600 SUPPLIES	0.00	0.00	4,180.00	12,866.49	(17,046.49)	0.00
Totals for 5800s	0.00	0.00	4,180.00	1,915,802.47	(1,919,982.47)	0.00
5900 BUDGETARY RESERVE						
800 OTHER OBJECTS	480,000.00	480,000.00	0.00	0.00	480,000.00	0.00
Totals for 5900s	480,000.00	480,000.00	0.00	0.00	480,000.00	0.00
Expenditure Totals	56,943,696.00	56,943,696.00	38,284.77	12,942,396.11	43,963,015.12	22.80
6100 TAXES LEVIED BY THE LEA						
000 000	(3,888,000.00)	(3,888,000.00)	0.00	(358,402.75)	(3,529,597.25)	9.22
100 RE TAXES	(36,735,372.00)	(36,735,372.00)	0.00	(33,938,472.37)	(2,796,899.63)	92.39
Totals for 6100s	(40,623,372.00)	(40,623,372.00)	0.00	(34,296,875.12)	(6,326,496.88)	84.43
6400 DELINQUENCIES TAXES LEV						
000 000	(475,000.00)	(475,000.00)	0.00	(57,338.70)	(417,661.30)	12.07
Totals for 6400s	(475,000.00)	(475,000.00)	0.00	(57,338.70)	(417,661.30)	12.07
6500 EARNINGS ON INVESTMENTS						
000 000	(100,000.00)	(100,000.00)	0.00	(44,272.98)	(55,727.02)	44.27
Totals for 6500s	(100,000.00)	(100,000.00)	0.00	(44,272.98)	(55,727.02)	44.27
6700 REV FROM STUDENT ACT 000						
000	(79,000.00)	(79,000.00)	0.00	(57,953.56)	(21,046.44)	73.36
Totals for 6700s	(79,000.00)	(79,000.00)	0.00	(57,953.56)	(21,046.44)	73.36
6800 REV FROM INTERMEDIATE						
000 000	(543,685.00)	(543,685.00)	0.00	0.00	(543,685.00)	0.00
Totals for 6800s	(543,685.00)	(543,685.00)	0.00	0.00	(543,685.00)	0.00
6900 OTHER REV FROM LOCAL						
000 000	(121,500.00)	(121,500.00)	0.00	(4,138.84)	(117,361.16)	3.41
Totals for 6900s	(121,500.00)	(121,500.00)	0.00	(4,138.84)	(117,361.16)	3.41
7100 BASIC INSTRUCT & OPER 000						
000	(5,425,480.00)	(5,425,480.00)	0.00	(1,354,036.00)	(4,071,444.00)	24.96
Totals for 7100s	(5,425,480.00)	(5,425,480.00)	0.00	(1,354,036.00)	(4,071,444.00)	24.96

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/02/2021

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
7200 SUBSIDIES SPECIFIC ED PROGS						
000 000	(1,533,252.00)	(1,533,252.00)	0.00	(480,454.00)	(1,052,798.00)	31.34
Totals for 7200s	(1,533,252.00)	(1,533,252.00)	0.00	(480,454.00)	(1,052,798.00)	31.34
7300 SUBSIDIES NON-ED PGMS						
000 000	(1,688,222.00)	(1,688,222.00)	0.00	(834,563.76)	(853,658.24)	49.43
Totals for 7300s	(1,688,222.00)	(1,688,222.00)	0.00	(834,563.76)	(853,658.24)	49.43
7500 EXTRA GRANTS						
000 000	(281,120.00)	(281,120.00)	0.00	(281,120.00)	0.00	100.00
Totals for 7500s	(281,120.00)	(281,120.00)	0.00	(281,120.00)	0.00	100.00
7800 STATE SHARE FICA/PSERS						
000 000	(4,089,932.00)	(4,089,932.00)	0.00	0.00	(4,089,932.00)	0.00
Totals for 7800s	(4,089,932.00)	(4,089,932.00)	0.00	0.00	(4,089,932.00)	0.00
8500 RESTRICT GRANTS-IN-AID						
000 000	(464,968.00)	(464,968.00)	0.00	(94,393.50)	(370,574.50)	20.30
Totals for 8500s	(464,968.00)	(464,968.00)	0.00	(94,393.50)	(370,574.50)	20.30
8700 FEDERAL STIMULUS						
000 000	0.00	0.00	0.00	(5,342.56)	5,342.56	0.00
Totals for 8700s	0.00	0.00	0.00	(5,342.56)	5,342.56	0.00
9400 SALE OF FIXED ASSETS						
000 000	0.00	0.00	0.00	(11,300.00)	11,300.00	0.00
Totals for 9400s	0.00	0.00	0.00	(11,300.00)	11,300.00	0.00
Revenue Totals	(55,425,531.00)	(55,425,531.00)	0.00	(37,521,789.02)	(17,903,741.98)	67.70
Fund 10 Totals						
Total Expenditure	50,682,801.00	50,682,801.00	34,104.77	10,924,568.84	39,724,127.39	21.62
Total Other Expenditure	6,260,895.00	6,260,895.00	4,180.00	2,017,827.27	4,238,887.73	32.30
Total Revenue	(55,425,531.00)	(55,425,531.00)	0.00	(37,510,489.02)	(17,915,041.98)	67.68
Total Other Revenue	0.00	0.00	0.00	(11,300.00)	11,300.00	0.00

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/02/2021

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
Total Expenditure	50,682,801.00	50,682,801.00	34,104.77	10,924,568.84	39,724,127.39	21.62
Total Other Expenditure	6,260,895.00	6,260,895.00	4,180.00	2,017,827.27	4,238,887.73	32.30
Total Revenue	(55,425,531.00)	(55,425,531.00)	0.00	(37,510,489.02)	(17,915,041.98)	67.68
Total Other Revenue	0.00	0.00	0.00	(11,300.00)	11,300.00	0.00

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/06/2021 - 11/02/2021

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

Sort: Payment Number

Payment #	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000116801	AHOLD FINANCIAL SERVICES	HS home ec groceries		115.74
0000116802	AT&T MOBILITY	district cell phone charges	hot spots - COVID grant	1,805.64
0000116803	COMCAST CABLE	additional outlets - HS		39.65
0000116804	DIRECT ENERGY BUSINESS	electric - campus	electric - Walnut Run	32,854.90
0000116805	DIRECT ENERGY BUSINESS	ntl gas - HH water heater	ntl gas - LE kitchen	133.99
0000116806	HENRY SCHEIN INC	LE nursing supplies - IU bid		6.02
0000116807	OAK SHADE TREE SERVICE LLC	tree cutting & trimming	dead tree removal	13,250.00
0000116808	PIONEER	field marking paint		95.50
0000116809	PPL ELECTRIC UTILITIES	electric transp - SE		278.15
0000116810	SUBURBAN LANC. SEWER AUTHORITY	sewer usage - campus	sewer usage - admin bldg	3,312.50
0000116811	ACTIVE INTERNET TECHNOLOGIES	tech services		8,450.00
0000116812	AHOLD FINANCIAL SERVICES	HS home ec groceries		88.10
0000116813	APPLE INC	computer		1,259.00
0000116814	CAPP INC	HVAC parts		520.96
0000116815	CITY OF LANCASTER PA	water usage - campus		2,803.68
0000116816	CONESTOGA VLY SCHOOL DISTRICT	elementary tuition		4,635.95
0000116817	DAUPHIN ELECTRIC SUPPLY	lighting supplies		304.00
0000116818	DIRECT ENERGY BUSINESS	electric - SE		243.94
0000116819	EAGLE DISPOSAL OF PA, INC.	district trash removal		3,969.79
0000116820	EDWARDS BUSINESS SYSTEMS	LE copier fee	HH copier fee	3,820.38
0000116821	FRONTIER	district phone charges		1,345.34
0000116822	IMPACT APPLICATIONS INC.	subscription - concussion testing		668.00
0000116823	NUTRIEN AG SOLUTIONS	lawn treatment supplies		1,732.00
0000116824	PAAE	conference - Janae		500.00
0000116825	PASA	membership - A. Godfrey		1,225.00
0000116826	PENSKE TRUCK LEASING CO. L.P.	HS marching band to football & festival		943.35
0000116827	PLETCHER JOHN	fire extinguisher service & inspections		1,563.00
0000116828	QUADIENT, INC.	qtrly rental & service - postage meter		289.25
0000116829	RICH INC.	check fee reimbursement		12.00
0000116830	SHARPER IMAGE ESTATE SERVICE	algae treatment - retention basin		587.50

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/06/2021 - 11/02/2021

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

Sort: Payment Number

Payment #	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000116831	SPRENKLE, LISA	cloth masks - COVID		200.00
0000116832	U.S. BANK EQUIPMENT FINANCE	copier lease		5,190.00
0000116833	UGI UTILITIES INC.	ntl gas transp - HS water heater	ntl gas transp - MM water heater	4,881.14
0000116834	UNIVERSITY OF OREGON	HH teaching supplies - licenses		460.00
0000116835	AHOLD FINANCIAL SERVICES	HS home ec groceries		96.96
0000116836	B&B INTEGRATIONS	clocks		526.00
0000116837	COMMUNITY ACTION PARTNERSHIP	poverty simulation		500.00
0000116838	CREST/GOOD MFG. CO.	plumbing part		304.79
0000116839	DIRECT ENERGY BUSINESS	HS water heater	MM water heater	1,787.06
0000116840	IDENT-A-KID SERVICES OF AMERICA INC.	HS teaching supplies		183.50
0000116841	LANCASTER GENERAL HEALTH	drug screening - employees		245.00
0000116842	ORTHOPEDIC ASSOCIATES OF LANCASTER, LTD.	athletic training services		107.00
0000116843	PENN JERSEY PAPER COMPANY	custodial supplies - IU bid		1,109.60
0000116844	PENSKE TRUCK LEASING CO. L.P.	HS marching band to football		751.50
0000116845	PMEA	elementary district band registration fees		300.00
0000116846	PPL ELECTRIC UTILITIES	electric transp - campus	electric transp - W.R.	4,770.99
0000116847	RHOADS ENERGY CORP	to be reimb - diesel fuel	to be reimb - unleaded gas	17,093.00
0000116848	SIEMENS INDUSTRY INC.	fire alarm repair		599.00
0000116849	STRASBURG BOROUGH AUTHORITY	water/sewer - SE		97.31
0000116850	WILSON, DAVID MATTHEWS	elem band supplies - tuba	HS band supplies - tuba	1,900.00
0000116851	AHOLD FINANCIAL SERVICES	HS home ec groceries		184.25
0000116852	APPEL, YOST & ZEE LLP	legal fees - spec ed		168.00
0000116853	AUSTILL'S EDUCATIONAL THERAPY SERVICES	rehab services		244.00
0000116854	BARLEY SNYDER LLP	legal fees - September		4,210.95
0000116855	CAPP INC	HVAC part		333.04
0000116856	COOPER PRINTING INC.	HH report card envelopes	LE report card envelopes	122.98
0000116857	DAUPHIN ELECTRIC SUPPLY	lighting supplies		462.63
0000116858	E.M. HERR FARM & HOME SUPPLY	HS custodial supplies	HH custodial supplies	248.62

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/06/2021 - 11/02/2021

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

Sort: Payment Number

Payment #	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000116859	EBERSOLE'S VACUUM CLEANER	2 vacuum cleaners - HH	vac repair	754.40
0000116860	FOUNDATION BUILDING MATERIALS	ceiling tiles - maint		1,954.22
0000116861	H & F TIRE SERVICE	fork lift tires		497.72
0000116862	HOLLISTER, MICHAEL S.	MM repairs		816.00
0000116863	HUTCHINSON EXCAVATING INC	sink hole repairs		4,474.47
0000116864	J GARBER ENTERPRISES LLC	mow & trim - Walnut Run & SE		588.00
0000116865	J. R. JUDD VIOLINS LLC	elem orchestra viola repair		95.00
0000116866	JOHN DEERE FINANCIAL	1600 WAM wheels		419.25
0000116867	JOHNSON CONTROLS FIRE PROTECTION LP	fire alarm work		1,228.42
0000116868	JW PEPPER & SON INC.	HS orchestra supplies		5.95
0000116869	KEENAN ASSOCIATES	express scripts - October		2,507.10
0000116870	KEYSTONE STATE LITERACY ASSOCIATION	KSLA Conference 2021 - Title I		2,625.00
0000116871	LA ACADEMIA:	charter school tuition		1,586.95
0000116872	LANC-LEB PUBLIC SCHOOLS INSURANCE POOL	worker's comp prem - install 3		61,566.00
0000116873	LOWE'S COMPANIES INC	HS teaching supplies		128.00
0000116874	M J EARL	MM custodial supplies		344.00
0000116875	MCGRAW-HILL LLC	Reading Wonders - elementary	Title I supplies	8,486.95
0000116876	NCS PEARSON INC	Testing materials	credit - MA supplies	67.32
0000116877	PENNSYLVANIA COUNSELING SV INC	MM student assistance program	HS student assistance program	1,131.00
0000116878	PROCISION SERVICES INC.	MM door repair		210.00
0000116879	PRO-ED	behavior rating scales		192.50
0000116880	R.J. MCCARVILLE ASSOCIATES LTD	safety belts installed		549.00
0000116881	RESOURCE RENTALS AND SALES	oil mix		16.56
0000116882	RIDDELL	football pants - athletics		444.65
0000116883	RUSSELL LOCKSMITH-SAFES. INC.	lock work		295.75
0000116884	SHAR PRODUCTS COMPANY	MM orchestra supplies		109.90
0000116885	SID HARVEY INDUSTRIES INC.	hot water boiler part - HH	maint parts	874.59
0000116886	TELE-PEST INC.	LE pest control		52.00

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/06/2021 - 11/02/2021

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

Sort: Payment Number

Payment #	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000116887	TX:TEAM REHAB INC.	physical therapy services		1,485.98
0000116888	US-RX CARE	pharmacy - mgmt program		2,466.00
0000116889	WALTERS SERVICES INC	portable toilet - athletics		140.00
0000116890	WEAVER TURF POWER INC	Ferris 3100 mower parts		67.70
0000116891	WEINSTEIN SUPPLY CORPORATION	plumbing parts	maint parts	1,117.73
0000116892	ZIMMERMAN'S HARDWARE	HS art supplies		27.51
0000116893	APPLE INC	iPad		199.00
0000116894	AUKAMP BONNIE	dental reimb		134.00
0000116895	BOOM LEARNING	annual memberships - MA supplies		200.00
0000116896	BROWN TRANSMISSION & BEARING	belts - maint		70.02
0000116897	CCIU	Devereux tuition	regular ed tuition - CHOR	7,812.34
0000116898	CM REGENT LLC	Life/LTD - October		2,615.96
0000116899	DICK BLICK	LE art supplies		59.20
0000116900	DIXIE LAND ENERGY	gas at WLT for vans		3,039.20
0000116901	JUNIOR LIBRARY GUILD	MM library books		131.00
0000116902	LANCASTER-LEBANON INT. UNIT 13	spec ed classroom services	software	525,919.57
0000116903	LITERACY RESOURCES, LLC.	LE Title I Supplies - Heggerty Manuals Title I		1,123.05
0000116904	LSEA	DED: Union Dues - Full Payroll Pay Date: 10/29/2021		15,063.82
0000116905	LUTZ MARGARET	vision reimb		127.67
0000116906	MENCHEY MUSIC SERVICE INC.	HS band trumpet repair		145.60
0000116907	NASCO	HH art supplies		77.76
0000116908	NATIONAL ART & SCHOOL SUPPLIES	HH & LE teaching supplies - IU art bid		119.16
0000116909	NEW STORY LLC	tuition		35,800.00
0000116910	OFFICE BASICS INC.	LE teaching supplies	HH teaching supplies	1,608.31
0000116911	PYRAMID SCHOOL PRODUCTS	HH art supplies - IU bid	LE teaching supplies - IU bid	50.76
0000116912	RODRIGUEZ THANNIA E.	translation services	ESL - translations	59.50
0000116913	SCHOOL DISTRICT OF LANCASTER	regular ed tuition		1,832.24
0000116914	SCHOOL SPECIALTY LLC	MM teaching supplies - IU bid	HH art supplies	108.20
0000116915	SENSEINIG DONALD M.	translation services		129.25

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/06/2021 - 11/02/2021

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

Sort: Payment Number

Payment #	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000116916	SHULTZ TRANSPORTATION COMPANY	contracted bus service - October	Add: Fuel mileage	118,541.62
0000116917	THE CITY OF ERIE SCHOOL DISTRICT	tuition - spec ed student		8,835.75
0000116918	U.S. POSTMASTER	postage stamps - HS	postage stamps - LE	504.00
0000116919	VOYAGER SOPRIS LEARNING	Title I supplies		246.80
0000116920	WENDY STOLTZFUS - PETTY CASH	LE teaching supplies		13.60
0000116921	WEST LAMPETER TOWNSHIP	resource officer - 3rd qtr billing	1/2 cost of crossing guards - 3rd qtr	27,022.71
0000116922	WESTLUND MAY	ESL - translations		58.10
0000116923	YOUR LANGUAGE CONNECTION	ESL - translations		82.45
* 000PNC1004	PNC BANK N.A.	Procurement Card Purchases		8,400.77
* 0000WF1025	WELLS FARGO BANK	2002 Debt Interest		2,173.26
* 000TCF1008	TCF Capital Solutions	Lease - 2019 Ford Transit Van		545.89
* 000TCF1010	TCF Capital Solutions	Lease - 2020 Ford Transit Van		571.91
* 000TCF1019	TCF Capital Solutions	Lease - 2019 Ford Transit Van		545.89
* 000TCF1021	TCF Capital Solutions	Lease - Ford F350	Lease - Chevy Express 350	1,196.40
D000284620	ADAMS LINDA	vision reimb		500.00 <i>D</i>
D000284621	BAILEY DENNIS L.	dental reimb		184.95 <i>D</i>
D000284622	BAYLOR TIMOTHY	dental reimb		210.00 <i>D</i>
D000284623	BEARD, AMY L	tuition reimb		2,850.00 <i>D</i>
D000284624	BITLER DONNA	dental reimb		1,561.00 <i>D</i>
D000284625	BLAIR, EMILIE J	tuition reimb	dental reimb	2,550.00 <i>D</i>
D000284626	BREITKREUTZ ALEXANDER	dental reimb		646.00 <i>D</i>
D000284627	BROWN JEAN M	dental reimb		786.00 <i>D</i>
D000284628	BUCKIUS KIMBERLY	dental reimb		521.40 <i>D</i>
D000284629	CANTY MICHAEL J.	reimb - HS spec ed supplies		50.00 <i>D</i>
D000284630	CANTY, KRISTINA A	MM spec ed supplies		82.45 <i>D</i>
D000284631	CAREATC INC	wellness center billing & health passports	health coach salary, expenses & supplies	15,351.31 <i>D</i>
D000284632	CERESINI HEATHER A	dental reimb		206.00 <i>D</i>
D000284633	CRUMPLER CHRISTINA	dental reimb		190.00 <i>D</i>
D000284634	DEPEW ANGELA	dental reimb		105.00 <i>D</i>
D000284635	DIETRICH, CYNTHIA N	vision reimb		206.00 <i>D</i>

* - Non-Negotiable Disbursement + - Procurement Card Non-Negotiable # - Payable within Payment P - Prenote D - Direct Deposit C - Credit Card
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FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/06/2021 - 11/02/2021

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

Sort: Payment Number

Payment #	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
D000284636	DODSON JO CAROLE	vision reimb	dental reimb	206.00 <i>D</i>
D000284637	FEHRENBACHER LAURA	vision reimb	dental reimb	333.98 <i>D</i>
D000284638	FETTEROLF SUSAN F	dental reimb		312.00 <i>D</i>
D000284639	FISHER BRIAN	dental reimb		1,041.00 <i>D</i>
D000284640	FLUCK ELIZABETH	vision reimb		115.00 <i>D</i>
D000284641	FOWLER TERESA J	dental reimb		168.00 <i>D</i>
D000284642	GERLACH ROY A.	dental reimb		1,773.00 <i>D</i>
D000284643	GETCHIS MICHELLE	dental reimb		325.00 <i>D</i>
D000284644	GIBSON BENJAMIN	dental reimb		192.00 <i>D</i>
D000284645	GLEIBERMAN ALYSON	dental reimb		184.00 <i>D</i>
D000284646	GRAMLEY, MELISSA	dental reimb		175.90 <i>D</i>
D000284647	GRAYBILL TAMMY	vision reimb		95.00 <i>D</i>
D000284648	HARNISH ANNE	vision reimb		168.00 <i>D</i>
D000284649	HARNISH CINDY	dental reimb		1,199.00 <i>D</i>
D000284650	HART CLAUDINE	dental reimb		384.00 <i>D</i>
D000284651	HESS SHIRLEY A.	vision reimb		500.00 <i>D</i>
D000284652	HOOVER ANDREW R.	dental reimb		475.00 <i>D</i>
D000284653	HOUCK JEFFREY S	dental reimb		325.00 <i>D</i>
D000284654	IRWIN, LINDA M	vision reimb		200.00 <i>D</i>
D000284655	JAMIESON AMY A	dental reimb		25.00 <i>D</i>
D000284656	JOHNSON JOAN	dental reimb		55.74 <i>D</i>
D000284657	KAUFHOLD GERARD	tuition reimb		1,500.00 <i>D</i>
D000284658	KINERT, AMANDA R	dental reimb	vision reimb	438.96 <i>D</i>
D000284659	KROTHER BENJAMIN	dental reimb		120.00 <i>D</i>
D000284660	KURTZ KARREN J	dental reimb		228.00 <i>D</i>
D000284661	LAU ELISABETH D.	vision reimb		112.00 <i>D</i>
D000284662	LAU, MARGARET G	dental reimb		115.00 <i>D</i>
D000284663	LIPPY BRANDEN	dental reimb		163.00 <i>D</i>
D000284664	MENCARINI JOSEPH M	dental reimb		1,146.40 <i>D</i>
D000284665	MENDENHALL CORINE	dental reimb		170.00 <i>D</i>

* - Non-Negotiable Disbursement + - Procurement Card Non-Negotiable # - Payable within Payment P - Prenote D - Direct Deposit C - Credit Card
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FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/06/2021 - 11/02/2021

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

Sort: Payment Number

Payment #	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
D000284666	MESSINGER JEREMY	dental reimb		368.00 <i>D</i>
D000284667	MILLER MELISSA	dental reimb		264.00 <i>D</i>
D000284668	NOLT JEFFREY	dental reimb		180.00 <i>D</i>
D000284669	OBERHOLTZER HOLLY	dental reimb		392.00 <i>D</i>
D000284670	PERUGINI FRANCIS	dental reimb		296.00 <i>D</i>
D000284671	PLETCHER KERRI	dental reimb		211.00 <i>D</i>
D000284672	RAYMOND SHEILA M.	dental reimb	HS principal supplies	87.02 <i>D</i>
D000284673	RICE BENJAMIN G.	dental reimb		123.00 <i>D</i>
D000284674	RISSER JENNIFER L.	dental reimb		335.00 <i>D</i>
D000284675	RIVER ROCK ACADEMY, LLC	2 slots at River Rock		5,718.35 <i>D</i>
D000284676	ROEHM, KAREN E	dental reimb		158.00 <i>D</i>
D000284677	SHOCKEY TINA	tuition reimb		1,350.00 <i>D</i>
D000284678	SIDOROV ABBEY E.	dental reimb		230.00 <i>D</i>
D000284679	SLADE, MARY K	dental reimb		162.00 <i>D</i>
D000284680	SNOOK, KATIE A	vision reimb		500.00 <i>D</i>
D000284681	STAUFFER LAURI LOAR	dental reimb		85.00 <i>D</i>
D000284682	STOLTZFUS WENDY	vision reimb		339.98 <i>D</i>
D000284683	STS INC	homebound tutoring		1,749.60 <i>D</i>
D000284684	THE VISTA SCHOOL	tuition	nursing services & personal care assistant	13,412.00 <i>D</i>
D000284685	WAGNER ALLISON	dental reimb		98.00 <i>D</i>
D000284686	WEAVER JR. CLAYTON E	dental reimb		123.00 <i>D</i>
D000284687	WELCHANS ERIK C	dental reimb		544.00 <i>D</i>
D000284688	WHITE ERICA L	dental reimb		276.57 <i>D</i>
D000284689	WHITE, TRACY L	dental reimb		134.00 <i>D</i>
D000284690	WILLIAMS MARY E	reimb - shipping fees		87.14 <i>D</i>
D000284691	WILLIG CHRISTINE	dental reimb	vision reimb	270.47 <i>D</i>
D000284692	YINGER DEBORAH	dental reimb		127.00 <i>D</i>
D000284693	YOUNG MARK	vision reimb		127.00 <i>D</i>
D000284694	YOWLER MELISSA	vision reimb	dental reimb	248.00 <i>D</i>
D000284695	ZIMMERMAN, HOPE L	HS home ec groceries		17.00 <i>D</i>

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/06/2021 - 11/02/2021

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

Sort: Payment Number

Payment #	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
* BBT-092021	BB&T ITEM PROCESSING CENTER	Bank Fees - BBT		1,260.00
* DELAGE1007	DE LAGE LANDEN PUBLIC FINANCE LLC	Copier Lease		3,222.12
* FED0001001	FEDERAL TAX PAYMENT SYSTEM	Purpose: EE FED Full Payroll Pay Date: 10/1/2021	Purpose: ER FICA Full Payroll Pay Date: 10/1/2021	216,409.25
* FED0001015	FEDERAL TAX PAYMENT SYSTEM	Purpose: EE FED Full Payroll Pay Date: 10/15/2021	Purpose: ER FICA Full Payroll Pay Date: 10/15/2021	218,501.05
* HSA0001001	HEALTH EQUITY	DED: HSA Contr - Full Payroll Pay Date: 10/1/2021		11,377.90
* HSA0001015	HEALTH EQUITY	DED: HSA Contr - Full Payroll Pay Date: 10/15/2021		11,312.90
* ISF0093021	BB&T ITEM PROCESSING CENTER	Medical Claims & Fees - Sept 29-30		55,119.36
* ISF0102621	BB&T ITEM PROCESSING CENTER	Medical Claims & Fees - Oct 1-26		344,593.09
* LOC0000930	LANC CO TAX COLLECTION BUREAU	Purpose: EE EIT Full Payroll Pay Date: 9/17/2021	Purpose: EE EIT Full Payroll Pay Date: 9/3/2021	49,319.53
* NSF-0921-1	BB&T ITEM PROCESSING CENTER	NSF - Check #425 - 9/13		5.00
* NSF-0921-2	BB&T ITEM PROCESSING CENTER	NSF - Check #1340 - 9/9		5.00
* NSF-0921-3	BB&T ITEM PROCESSING CENTER	NSF - Check #443 - 9/1		50.00
* OPT0000930	LANC CO TAX COLLECTION BUREAU	Purpose: EE LST Full Payroll Pay Date: 9/17/2021	Purpose: EE LST Full Payroll Pay Date: 9/3/2021	4,346.00
* PAT0001001	PA DEPARTMENT OF REVENUE	Purpose: EE STPA Full Payroll Pay Date: 10/1/2021		27,662.51
* PAT0001015	PA DEPARTMENT OF REVENUE	Purpose: EE STPA Full Payroll Pay Date: 10/15/2021		28,129.23
* PENS001001	PENSERV PLAN SERVICES INC.	DED: ROTH AXA - Full Payroll Pay Date: 10/1/2021	DED: 403B Opp - Full Payroll Pay Date: 10/1/2021	12,334.00
* PENS001015	PENSERV PLAN SERVICES INC.	DED: 403B Opp - Full Payroll Pay Date: 10/15/2021	DED: ROTH AXA - Full Payroll Pay Date: 10/15/2021	12,834.00
* PENS001029	PENSERV PLAN SERVICES INC.	Retirement Benefits - Lutz	DED: 403B Opp - Full Payroll Pay Date: 10/15/2021	30,896.09
* PSER000930	PUB SCH EMPLOYES RETIREMENT	Purpose: EE RETP Full Payroll Pay Date: 9/17/2021	Purpose: EE RETP Full Payroll Pay Date: 9/3/2021	137,069.51
* SCD0001001	PA SCDU	DED: Child Support - Full Payroll Pay Date: 10/1/2021		1,210.06
* SCD0001015	PA SCDU	DED: Child Support - Full Payroll Pay Date: 10/15/2021		1,210.06

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/06/2021 - 11/02/2021

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

Sort: Payment Number

Payment #	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
* UIC0000930	PENNSYLVANIA UC FUND	Purpose: EE UNEM Full Payroll Pay Date: 9/17/2021	Purpose: EE UNEM Full Payroll Pay Date: 9/3/2021	2,958.36
* VOYA100121	VOYA - PSERS	EE PSERS DC Contributions	ER PSERS DC Contributions	2,592.04
* VOYA101521	VOYA - PSERS	EE PSERS DC Contributions	ER PSERS DC Contributions	2,715.08
10 - General Fund				2,237,812.39
Grand Total All Funds				2,237,812.39
Grand Total Credit Cards				0.00
Grand Total Direct Deposits				66,259.22
Grand Total Manual Checks				0.00
Grand Total Other Disbursement Non-negotiables				1,188,566.26
Grand Total Procurement Card Other Disbursement Non-negotiables				0.00
Grand Total Regular Checks				982,986.91
Grand Total All Payments				2,237,812.39

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: CF - CAFETERIA ACCOUNT **Payment Dates:** 10/06/2021 - 11/02/2021

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

Sort: Payment Number

Payment #	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000007247	EBERSOLE, STEFANIE	Sauder Lunch Refund		168.70
0000007248	FEESERS INC.	HH Food		38,975.97
0000007249	HERSHEY CREAMERY CO.	HH Ice Cream	MM Ice Cream	1,222.44
0000007250	HOMETOWN PROVISIONS	Paper supplies		1,127.66
0000007251	K & D FACTORY SERVICE INC.	MM Steamer	LE Dishwasher	2,800.58
0000007252	KAREN GARVIN - PETTY CASH	10/19pc HS Food		232.66
0000007253	LAMPETER-STRASBURG SCHOOL DIST	2021/22 CAS PASBO Dues	Smallware supplies	257.74
0000007254	LOPEZ, CHRISTA	Morris Lunch Refund		35.00
0000007255	LUTZ MARGARET	M. Lutz refund		21.40
0000007256	MORIBITO BAKING CO INC	HS Bread	HH Bread	1,248.73
0000007257	NARDONE BROS BAKING CO INC	MM Pizza	HS Pizza	2,136.76
0000007258	OFFICE BASICS INC.	Pens		18.63
0000007259	SCHEID PRODUCE INC.	MM Produce	HS Produce	1,538.45
0000007260	SERENA A. KIRCHNER INC	HS Sparkling Ice		1,186.60
0000007261	SINGER EQUIPMENT COMPANY	Paper Supplies		4,061.86
0000007262	SWISS DAIRY	HH Milk	HS Milk	7,310.66
0000007263	SYSCO CORPORATION	HS Food	HH Food	5,298.43
0000007264	TELE-PEST INC.	HS Pest Control	HH Pest control	196.00
0000007265	TURKEY HILL DAIRY INC.	HH TH Drinks		100.50

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

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LAMPETER-STRASBURG SCHOOL DISTRICT

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FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: CF - CAFETERIA ACCOUNT Payment Dates: 10/06/2021 - 11/02/2021

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

Sort: Payment Number

51 - FOOD SERVICE/CAFETERIA	67,938.77
Grand Total All Funds	67,938.77
Grand Total Credit Cards	0.00
Grand Total Direct Deposits	0.00
Grand Total Manual Checks	0.00
Grand Total Other Disbursement Non-negotiables	0.00
Grand Total Procurement Card Other Disbursement Non-negotiables	0.00
Grand Total Regular Checks	67,938.77
Grand Total All Payments	67,938.77

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: AT - HS ATHLETIC ACCOUNT Payment Dates: 10/06/2021 - 11/02/2021

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

Sort: Payment Number

Payment #	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000006152	JACKSON JEFFREY L.	Girls Volleyball 9/21/21 & 9/23/21		210.00
0000006153	PIAA Foundation	15th PIAA Foundation XC Invitational 9/25/2021		300.00
0000006154	GARDILL JAMES	V Football 10/8/2021		140.00
0000006155	JACKSON JEFFREY L.	Girls volleyball 10/7/21	Girls Volleyball 10/5/21	210.00
0000006156	PHENNEGER CHARLES MICHAEL	V Football 10/8/2021		140.00
0000006157	POKOPEC, JEFFREY D.	V Football 10/8/21		140.00
0000006158	SPONAGLE SHAUN	V Football 10/8/21		140.00
29 - Athletic Fund				1,280.00
Grand Total All Funds				1,280.00
Grand Total Credit Cards				0.00
Grand Total Direct Deposits				0.00
Grand Total Manual Checks				0.00
Grand Total Other Disbursement Non-negotiables				0.00
Grand Total Procurement Card Other Disbursement Non-negotiables				0.00
Grand Total Regular Checks				1,280.00
Grand Total All Payments				1,280.00

Bank Account: CR - CAPITAL RESERVE ACCT **Payment Dates:** 10/06/2021 - 11/02/2021

Sort: Payment Number

Payment #	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000004473	CRABTREE ROHRBAUGH & ASSOCIATES INC.	professional services - early childhood - cap reserve		13,243.86
			32 - Capital Reserve	13,243.86
			Grand Total All Funds	13,243.86
			Grand Total Credit Cards	0.00
			Grand Total Direct Deposits	0.00
			Grand Total Manual Checks	0.00
			Grand Total Other Disbursement Non-negotiables	0.00
			Grand Total Procurement Card Other Disbursement Non-negotiables	0.00
			Grand Total Regular Checks	13,243.86
			Grand Total All Payments	13,243.86



Date	Transaction Description	Debit	Credit	Balance
9/28/2021	Beginning Balance in ArbiterPay Account			9,150.60
10/14/2021	Upload Funds into ArbiterPay (EFT)		20,000.00	
9/28/2021	Lampeter-Strasburg High School, 9/24/2021, Group 105238, Game 513259, 4:00 PM, Game Fee \$89.00, David Simpson	89.00		
9/28/2021	Lampeter-Strasburg High School, 9/24/2021, Group 105238, Game 513259, 4:00 PM, Game Fee \$89.00, Donna Underwood	89.00		
9/28/2021	Lampeter-Strasburg High School, 9/24/2021, Group 105238, Game 513260, 5:45 PM, Game Fee \$73.00, Donald Kitchen	73.00		
9/28/2021	Lampeter-Strasburg High School, 9/24/2021, Group 105238, Game 513260, 5:45 PM, Game Fee \$73.00, W. Mike Brill	73.00		
9/28/2021	Lampeter-Strasburg High School, 9/25/2021, Group 105238, Game 514144, 10:00 AM, Game Fee \$89.00, Brian Woodfill	89.00		
9/28/2021	Lampeter-Strasburg High School, 9/25/2021, Group 105238, Game 514144, 10:00 AM, Game Fee \$89.00, John Schober	89.00		
9/28/2021	Lampeter-Strasburg High School, 9/25/2021, Group 105238, Game 514145, 10:00 AM, Game Fee \$73.00, Jesse Lopez	73.00		
9/28/2021	Lampeter-Strasburg High School, 9/25/2021, Group 105238, Game 514145, 10:00 AM, Game Fee \$73.00, Jim Duvall	73.00		
9/28/2021	Lampeter-Strasburg High School, 9/25/2021, Group 106937, Game 891104, 10:00 AM, Game Fee \$157.00, Sherry Swope	157.00		
9/28/2021	Lampeter-Strasburg High School, 9/25/2021, Group 106937, Game 891104, 10:00 AM, Game Fee \$157.00, WENDY HESS	157.00		
9/30/2021	Lampeter-Strasburg High School, 9/29/2021, Group 105238, Game 512768, 7:00 PM, Group 105238, Game 512769, 5:30 PM, Game Fee \$162.00, Bruce Shanaman	162.00		
9/30/2021	Lampeter-Strasburg High School, 9/29/2021, Group 105238, Game 512768, 7:00 PM, Group 105238, Game 512769, 5:30 PM, Game Fee \$162.00, Michael Weiler	162.00		
9/30/2021	Lampeter-Strasburg High School, Group 102155, Game(s) 510574, Lampeter-Strasburg High School, Pioneer Turf - Stadium Field 1 9/29/2021, Game Fee \$77.00, Timothy Brinton	77.00		
9/30/2021	Lampeter-Strasburg High School, Group 102155, Game(s) 510574, Lampeter-Strasburg High School, Pioneer Turf - Stadium Field 1 9/29/2021, Game Fee \$77.00, Wayne Hoffman	77.00		
9/30/2021	Lampeter-Strasburg High School, Group 102155, Game(s) 510574, Lampeter-Strasburg High School, Pioneer Turf - Stadium Field 1 9/29/2021, Game Fee \$77.00, Brian London	77.00		
9/30/2021	Lampeter-Strasburg High School, Group 102155, Game(s) 510574, Lampeter-Strasburg High School, Pioneer Turf - Stadium Field 1 9/29/2021, Game Fee \$77.00, Charles F. Grimasuckas	77.00		
10/4/2021	Lampeter-Strasburg High School, 10/1/2021, Group 105238, Game 512842, 4:00 PM, Game Fee \$89.00, Jesse Lopez	89.00		
10/4/2021	Lampeter-Strasburg High School, 10/1/2021, Group 105238, Game 512842, 4:00 PM, Game Fee \$89.00, Mitchell Poet	89.00		
10/4/2021	Lampeter-Strasburg High School, 10/1/2021, Group 105238, Game 512843, 5:45 PM, Game Fee \$73.00, Donald Wagner	73.00		
10/4/2021	Lampeter-Strasburg High School, 10/1/2021, Group 105238, Game 512843, 5:45 PM, Game Fee \$73.00, Shane Anton	73.00		
10/4/2021	Lampeter-Strasburg High School, 9/30/2021, Group 102155, Game 510568, 4:00 PM, Game Fee \$72.00, Brad Kurtz	72.00		
10/4/2021	Lampeter-Strasburg High School, 9/30/2021, Group 102155, Game 510568, 4:00 PM, Game Fee \$72.00, Glenn Hamilton	72.00		
10/4/2021	Lampeter-Strasburg High School, 9/30/2021, Group 102155, Game 510568, 4:00 PM, Game Fee \$72.00, Harry Flawd	72.00		
10/4/2021	Lampeter-Strasburg High School, 9/30/2021, Group 102155, Game 510568, 4:00 PM, Game Fee \$72.00, Jeff Pierce	72.00		
10/4/2021	Lampeter-Strasburg High School, 9/30/2021, Group 106937, Game 889872, 4:00 PM, Game Fee \$99.00, Jen Weiser	99.00		
10/5/2021	Lampeter-Strasburg High School, 10/4/2021, Group 105238, Game 512752, 7:00 PM, Game Fee \$162.00, Donald Kitchen	162.00		
10/5/2021	Lampeter-Strasburg High School, 10/4/2021, Group 105238, Game 512752, 7:00 PM, Game Fee \$162.00, Tim Spotts	162.00		
10/5/2021	Lampeter-Strasburg High School, 10/4/2021, Group 105238, Game 513621, 5:00 PM, Game Fee \$130.00, Craig Clinger	130.00		
10/5/2021	Lampeter-Strasburg High School, 10/4/2021, Group 105238, Game 513621, 5:00 PM, Game Fee \$130.00, Donna Underwood	130.00		
10/5/2021	Lampeter-Strasburg High School, 10/4/2021, Group 106937, Game 889856, 7:00 PM, Game Fee \$157.00, DAN FLETCHER	157.00		
10/5/2021	Lampeter-Strasburg High School, 10/4/2021, Group 106937, Game 889856, 7:00 PM, Game Fee \$157.00, Kara Emig	157.00		
10/6/2021	Lampeter-Strasburg High School, 10/5/2021, Group 104729, Game 636285, 7:00 PM, Game Fee \$138.00, WAYNE HAGY	138.00		
10/6/2021	Lampeter-Strasburg High School, 10/5/2021, Group 104729, Game 636286, 6:00 PM, Game Fee \$138.00, JOHN PICKEL	138.00		
10/6/2021	Lampeter-Strasburg High School, 10/5/2021, Group 105238, Game 513345, 4:00 PM, Game Fee \$195.00, Thomas Bennett	195.00		
10/7/2021	Lampeter-Strasburg High School, 10/6/2021, Group 105238, Game 512770, 7:00 PM, Game Fee \$89.00, Jeff Shiner	89.00		
10/8/2021	Lampeter-Strasburg High School, 10/7/2021, Group 104729, Game 636287, 7:00 PM, Game Fee \$138.00, Dwayne Kieffer	138.00		
10/8/2021	Lampeter-Strasburg High School, 10/7/2021, Group 104729, Game 636287, 7:00 PM, Game Fee \$138.00, Elizabeth Liput	138.00		
10/8/2021	Lampeter-Strasburg High School, 8/24/2021, Group 104729, Game 1189571, 5:00 PM, Game Fee \$64.00, Peter Walton	64.00		
10/11/2021	Lampeter-Strasburg High School, 10/8/2021, Group 105238, Game 513347, 4:00 PM, Game Fee \$130.00, Kelvin Hatch	130.00		
10/11/2021	Lampeter-Strasburg High School, 10/8/2021, Group 102155, Game 509546, 7:00 PM, Game Fee \$101.00, Brian Lindemuth	101.00		
10/11/2021	Lampeter-Strasburg High School, 10/8/2021, Group 102155, Game 509546, 7:00 PM, Game Fee \$101.00, Bryan Dornes	101.00		
10/11/2021	Lampeter-Strasburg High School, 10/8/2021, Group 102155, Game 509546, 7:00 PM, Game Fee \$101.00, Charles Grimasuckas	101.00		
10/11/2021	Lampeter-Strasburg High School, 10/8/2021, Group 102155, Game 509546, 7:00 PM, Game Fee \$101.00, Gary Morinichin	101.00		
10/11/2021	Lampeter-Strasburg High School, 10/8/2021, Group 102155, Game 509546, 7:00 PM, Game Fee \$101.00, Wayne Hoffman	101.00		
10/12/2021	Lampeter-Strasburg High School, 10/11/2021, Group 102155, Game 509547, 4:00 PM, Game Fee \$86.00, Dave Anderson	86.00		
10/12/2021	Lampeter-Strasburg High School, 10/11/2021, Group 102155, Game 509547, 4:00 PM, Game Fee \$86.00, John Jabour	86.00		
10/12/2021	Lampeter-Strasburg High School, 10/11/2021, Group 102155, Game 509547, 4:00 PM, Game Fee \$86.00, Jonathan Horning	86.00		
10/12/2021	Lampeter-Strasburg High School, 10/11/2021, Group 102155, Game 509547, 4:00 PM, Game Fee \$86.00, Mike Roop	86.00		
10/12/2021	Lampeter-Strasburg High School, 10/11/2021, Group 105238, Game 512772, 4:00 PM, Game Fee \$89.00, Donna Underwood	89.00		
10/12/2021	Lampeter-Strasburg High School, 10/11/2021, Group 105238, Game 512772, 4:00 PM, Game Fee \$89.00, Steven Wissler	89.00		
10/12/2021	Lampeter-Strasburg High School, 10/11/2021, Group 106937, Game 889874, 4:00 PM, Game Fee \$189.00, Deb Shepps	189.00		
10/12/2021	Lampeter-Strasburg High School, 10/9/2021, Group 105238, Game 515074, 10:00 AM, Game Fee \$89.00, Matthew Kelley	89.00		
10/12/2021	Lampeter-Strasburg High School, 10/9/2021, Group 105238, Game 515074, 10:00 AM, Game Fee \$89.00, Roy Barley	89.00		
10/12/2021	Lampeter-Strasburg High School, 10/9/2021, Group 105238, Game 515075, 10:00 AM, Game Fee \$73.00, W. Mike Brill	73.00		
10/12/2021	Lampeter-Strasburg High School, 10/12/2021, Group 104729, Game 636289, 7:00 PM, Game Fee \$138.00, maurice BENN	138.00		
10/12/2021	Lampeter-Strasburg High School, 10/12/2021, Group 104729, Game 636289, 7:00 PM, Game Fee \$138.00, Rick Hartl	138.00		
10/18/2021	Lampeter-Strasburg High School, 9/9/2021, Group 105238, Game 512745, 5:30 PM, Game Fee \$73.00, Bruce Shanaman	73.00		
10/18/2021	Lampeter-Strasburg High School, 9/9/2021, Group 105238, Game 512745, 5:30 PM, Game Fee \$73.00, Daniel Basehoar	73.00		

Date	Transaction Description	Debit	Credit	Balance
10/18/2021	Lampeter-Strasburg High School, 9/9/2021, Group 105238, Game 512744, 7:00 PM, Game Fee \$89.00, Bruce Shanaman	89.00		
10/18/2021	Lampeter-Strasburg High School, 9/9/2021, Group 105238, Game 513408, 4:00 PM, Game Fee \$130.00, David Simpson	130.00		
10/18/2021	Lampeter-Strasburg High School, 10/13/2021, Group 102155, Game 509738, 5:00 PM, Game Fee \$77.00, Brad Kurtz	77.00		
10/18/2021	Lampeter-Strasburg High School, 10/13/2021, Group 102155, Game 509738, 5:00 PM, Game Fee \$77.00, Charlie Thomas	77.00		
10/18/2021	Lampeter-Strasburg High School, 10/13/2021, Group 102155, Game 509738, 5:00 PM, Game Fee \$77.00, John Jabour	77.00		
10/18/2021	Lampeter-Strasburg High School, 10/13/2021, Group 102155, Game 509738, 5:00 PM, Game Fee \$77.00, Wayne Hoffman	77.00		
10/18/2021	Lampeter-Strasburg High School, 10/13/2021, Group 105238, Game 513318, 4:00 PM, Game Fee \$130.00, Bob Hagen	130.00		
10/18/2021	Lampeter-Strasburg High School, 10/13/2021, Group 105238, Game 513318, 4:00 PM, Game Fee \$130.00, Donna Underwood	130.00		
10/18/2021	Lampeter-Strasburg High School, 10/13/2021, Group 105238, Game 515517, 4:00 PM, Game Fee \$89.00, John Schober	89.00		
10/18/2021	Lampeter-Strasburg High School, 10/13/2021, Group 105238, Game 515517, 4:00 PM, Game Fee \$89.00, Jonathan Damon	89.00		
10/18/2021	Lampeter-Strasburg High School, 10/13/2021, Group 106937, Game 889876, 4:00 PM, Game Fee \$66.00, collette bender	66.00		
10/18/2021	Lampeter-Strasburg High School, 10/13/2021, Group 106937, Game 889876, 4:00 PM, Game Fee \$66.00, Vicki Zurbrick	66.00		
10/19/2021	Lampeter-Strasburg High School, 9/9/2021, Group 105238, Game 512744, 7:00 PM, Game Fee \$89.00, Daniel Basehoar	89.00		
10/19/2021	Lampeter-Strasburg High School, 10/18/2021, Group 105238, Game 513323, 4:00 PM, Game Fee \$130.00, Jesse Lopez	130.00		
10/19/2021	Lampeter-Strasburg High School, 10/18/2021, Group 105238, Game 513323, 4:00 PM, Game Fee \$130.00, Steven Jacobs	130.00		
10/21/2021	Lampeter-Strasburg High School, 10/20/2021, Group 105238, Game 513349, 4:00 PM, Game Fee \$130.00, Donna Underwood	130.00		
10/21/2021	Lampeter-Strasburg High School, 10/20/2021, Group 105238, Game 513349, 4:00 PM, Game Fee \$130.00, Wayne Goodman	130.00		
10/21/2021	Lampeter-Strasburg High School, 10/20/2021, Group 104729, Game 636291, 7:00 PM, Game Fee \$138.00, Jeff Erisman	138.00		
10/21/2021	Lampeter-Strasburg High School, 10/20/2021, Group 104729, Game 636291, 7:00 PM, Game Fee \$138.00, JOHN MCCLURE	138.00		
10/25/2021	Lampeter-Strasburg High School, 10/22/2021, Group 102155, Game 509548, 7:00 PM, Game Fee \$101.00, David Kemmick	101.00		
10/25/2021	Lampeter-Strasburg High School, 10/22/2021, Group 102155, Game 509548, 7:00 PM, Game Fee \$101.00, Don Shaffer	101.00		
10/25/2021	Lampeter-Strasburg High School, 10/22/2021, Group 102155, Game 509548, 7:00 PM, Game Fee \$101.00, Glenn Hamilton	101.00		
10/25/2021	Lampeter-Strasburg High School, 10/22/2021, Group 102155, Game 509548, 7:00 PM, Game Fee \$101.00, Rick Hartl	101.00		
10/25/2021	Lampeter-Strasburg High School, 10/22/2021, Group 105238, Game 513351, 4:00 PM, Game Fee \$130.00, Jim Baker	130.00		
10/25/2021	Lampeter-Strasburg High School, 10/22/2021, Group 105238, Game 513351, 4:00 PM, Game Fee \$130.00, Phil Stoltzfus	130.00		
	Total Payments to Officials - 9/28/2021 - 10/26/2021	8,768.00		
	Processing Fees	178.45		
	Total Paid from ArbiterPay Account	8,946.45		
10/26/2021	Ending Balance in ArbiterPay Account			20,204.15

[Market movement and compensation services](#)[View this email in your browser](#)

Market Movement Announcement

Recruit and retain top leaders and staff members by keeping your district's compensation competitive.

The 2021-22 market movement percentages for both administrators and support staff are now available:

Administrative – 2.3%

Support Staff – 2.1%

PSBA has posted an [article](#) to help you better understand how to use market movement to make salary decisions.

PSBA can help your district with your compensation concerns. If you are interested in updating your salary structure or learning more about the outstanding compensation services created exclusively for you, please visit our [website](#) or contact us:

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LAMPETER-STRASBURG SCHOOL DISTRICT
Recommendation for adjustments utilizing the Pennsylvania School Board Association's (PSBA)
Annual Market Movement Publication

SUPPORT STAFF								
		2021-2022 Hourly Rate Range			2.1%	2022-2023 Hourly Rate Range		
Range	Position Title	Min *	Mid	Max		Min *	Mid	Max
1	Range 1 Positions	19.99	23.99	27.99		20.41	24.49	28.57
2	Range 2 Positions	16.03	19.24	22.44		16.37	19.64	22.92
3	Range 3 Positions	15.03	18.03	21.04		15.34	18.41	21.48
4	Range 4 Positions	12.28	14.73	17.19		12.53	15.04	17.54
5	Range 5 Positions	11.03	13.24	15.44		11.27	13.52	15.78

* - substitute hourly rate

SALARY EXEMPT 10-MONTH								
		2021-2022 Salary Range			2.1%	2022-2023 Salary Range		
Range	Position Title	Min	Mid	Max		Min	Mid	Max
3	Director of Food Services	56,397	67,676	78,956		57,581	69,097	80,613
6	Community Relations Coordinator	48,060	57,672	67,284		49,069	58,883	68,697
7	Athletic Trainer/Health Room Assistant	45,966	55,159	64,352		46,931	56,317	65,703
7	PAC Technician	45,966	55,159	64,352		46,931	56,317	65,703

SALARY EXEMPT 12-MONTH								
		2021-2022 Salary Range			2.1%	2022-2023 Salary Range		
Range	Position Title	Min	Mid	Max		Min	Mid	Max
1	Athletic Director	78,130	93,756	109,382		79,771	95,725	111,679
2	Buildings & Grounds Director	72,684	87,221	101,758		74,211	89,053	103,895
3	Network Systems Administrator	67,679	81,215	94,751		69,101	82,921	96,741
4	School Age Child Care Director	58,109	69,731	81,353		59,329	71,195	83,061
5	Transportation Coordinator	55,708	66,849	77,991		56,878	68,253	79,629
6	Application Support Specialist	48,059	57,671	67,283		49,068	58,882	68,695
6	Admin. Assistant to the Superintendent	48,059	57,671	67,283		49,068	58,882	68,695

ADMINISTRATIVE								
		2021-2022 Salary Range			2.3%	2022-2023 Salary Range		
Range	Position Title	Min	Mid	Max		Min	Mid	Max
3	High School Principal	104,942	125,930	146,919		107,355	128,826	150,297
4	Middle School Principal	94,604	113,525	132,446		96,780	116,136	135,492
5	Director of Technology	92,316	110,779	129,242		94,439	113,327	132,215
5	Elementary School Principal	92,316	110,779	129,242		94,439	113,327	132,215
5	Supervisor of Special Education	92,316	110,779	129,242		94,439	113,327	132,215
6	Assistant Principal	80,428	96,513	112,599		82,278	98,733	115,189
7	Assistant Business Manager	72,545	87,054	101,563		74,213	89,056	103,898



**Lampeter-Strasburg
School District
Lampeter, Pennsylvania
Lancaster County**

Financial Statements
Year Ended June 30, 2021



1835 Market Street, 3rd Floor
Philadelphia, PA 19103

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LAMPETER-STRASBURG SCHOOL DISTRICT

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LAMPETER-STRASBURG SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

**Board of School Directors
Lampeter-Strasburg School District
Lampeter, Pennsylvania**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lampeter-Strasburg School District, Lampeter, Pennsylvania as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Lampeter-Strasburg School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lampeter-Strasburg School District, Lampeter, Pennsylvania as of June 30, 2021, 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.

Other Matters

Change in Accounting Principle

As described in Note 16 to the financial statements, Lampeter-Strasburg School District adopted new accounting guidance, GASB Statement No. 84, "Fiduciary Activities". Our opinions are not modified with respect to that matter.

Report on Summarized Comparative Information

We have previously audited Lampeter-Strasburg School District's 2020 financial statements, and our report dated October 19, 2020 expressed unmodified opinions on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule – General Fund, the schedules of the District's proportionate share of the net pension liability - PSERS and pension plan contributions - PSERS, schedule of changes in OPEB liability single-employer plan, and the schedules of the District's proportionate share of the net OPEB liability - PSERS and OPEB plan contributions – PSERS on pages 3 through 13 and 52 through 57 be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lampeter-Strasburg School District's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2021, on our consideration of Lampeter-Strasburg School 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 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 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 Lampeter-Strasburg School District's internal control over financial reporting and compliance.

BBD, LLP

**Philadelphia, Pennsylvania
October 20, 2021**

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2021

Management's discussion and analysis ("**MD&A**") of the financial performance of the Lampeter-Strasburg School District (the "**District**") provides an overview of the District's financial performance for fiscal year ended June 30, 2021. Readers should also review the basic financial statements and related notes to enhance their understanding of the District's financial performance.

DISTRICT PROFILE

The District consists of two elementary schools, a middle school and a high school consisting of approximately 3,000 students. The District covers 36.2 square miles southeast of the City of Lancaster and is comprised of the Townships of Strasburg and West Lampeter, the Borough of Strasburg and the Annex of Lancaster City. During 2020-2021, there were 436 employees in the District, consisting of 219 teachers, 13 administrators, including general administration, principals, and supervisors, and 204 support personnel including administrative assistants, maintenance staff, custodial staff, transportation staff, food service staff, technology staff, school monitors and staff nurses.

The District is committed to providing, in an accountable partnership with the parents and the community, opportunities for each learner to acquire the knowledge, skills and values to become a responsible, productive citizen.

FINANCIAL HIGHLIGHTS

- On a government-wide basis including all governmental activities and the business type activities, the liabilities and deferred inflows of resources exceeded the assets and deferred outflows of resources of the District resulting in a deficit in total net position at the close of the 2020-2021 fiscal year of \$29,950,646. During the 2020-2021 fiscal year, the District had an increase in total net position of \$3,047,131. The net position of governmental activities increased by \$2,750,685 and the net position of the business-type activities increased by \$296,446.
- The General Fund reported an increase of fund balance of \$218,784, bringing the cumulative balance to \$9,590,186 at the conclusion of the 2020-2021 fiscal year.
- At June 30, 2021, the General Fund fund balance includes \$54,856 which is considered nonspendable, \$1,111,500 assigned to retirement rate stabilization, \$48,000 assigned to technology initiatives, \$171,710 assigned for property tax assessment appeals, and an unassigned amount of \$8,204,120 or 14.41% of the \$56,943,696 General Fund expenditure budget for 2021-2022.
- Total General Fund revenues were \$2,244,534 more than budgeted amounts and total General Fund expenditures and other financing uses were \$970,194 less than budgeted amounts resulting in a net positive variance of \$3,214,728.
- In December 2019, an outbreak of a novel strain of coronavirus ("**COVID-19**") was identified and has since spread worldwide including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. As a result, the District experienced disruptions and operated under virtual, hybrid and in-person learning models during 2020-2021 as conditions permitted.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2021

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

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

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

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

Governmental Activities

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

Business-Type Activities

The District charges fees to cover the costs of its food services and after-school child care programs.

The government-wide financial statements can be found on Pages 14 and 15 of this report.

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

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

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2021

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

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

The governmental fund financial statements can be found on Pages 16 through 19 of this report.

Proprietary Funds

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

The proprietary fund financial statements provide separate financial information for its major fund and internal service fund. The proprietary fund financial statements can be found on Pages 20 through 22 of this report.

Fiduciary Funds

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

The fiduciary fund financial statements can be found on Pages 23 and 24 of this report.

Notes to the Financial Statements

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

The notes to the financial statements can be found on Pages 25 through 51 of this report.

Other Information

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

The required supplementary information can be found on Pages 52 through 57 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted above, net position may serve over time as a useful indicator of the District's financial condition. At the close of the 2020-2021 fiscal year the District's liabilities and deferred inflows of resources assets exceeded assets and deferred outflows of resources by \$29,950,646. The following table presents condensed information for the *Statement of Net Position (Deficit)* of the District at June 30, 2021 and 2020.

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2021

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
ASSETS						
Current assets	\$ 30,108,463	\$ 21,720,027	\$ 110,415	\$ 257,689	\$ 30,218,878	\$ 21,977,716
Noncurrent assets	43,659,798	46,142,087	172,841	145,937	43,832,639	46,288,024
Total assets	<u>73,768,261</u>	<u>67,862,114</u>	<u>283,256</u>	<u>403,626</u>	<u>74,051,517</u>	<u>68,265,740</u>
DEFERRED OUTFLOWS						
Deferred charges – pension	11,464,203	9,281,955	381,718	366,647	11,845,921	9,648,602
Deferred charges – OPEB	1,174,142	1,403,521	70,165	59,252	1,244,307	1,462,773
Deferred amounts on debt refunding	5,092	33,645	-	-	5,092	33,645
Total deferred outflows	<u>12,643,437</u>	<u>10,719,121</u>	<u>451,883</u>	<u>425,899</u>	<u>13,095,320</u>	<u>11,145,020</u>
LIABILITIES						
Current liabilities	7,266,588	7,005,785	100,098	123,409	7,366,686	7,129,194
Noncurrent liabilities	102,740,026	98,095,397	2,940,644	3,295,562	105,680,670	101,390,959
Total liabilities	<u>110,006,614</u>	<u>105,101,182</u>	<u>3,040,742</u>	<u>3,418,971</u>	<u>113,047,356</u>	<u>108,520,153</u>
DEFERRED INFLOWS						
Deferred credits – pension	3,714,631	3,558,736	123,684	140,573	3,838,315	3,699,309
Deferred credits – OPEB	199,867	181,416	11,945	7,659	211,812	189,075
Total deferred outflows	<u>3,914,498</u>	<u>3,740,152</u>	<u>135,629</u>	<u>148,232</u>	<u>4,050,127</u>	<u>3,888,384</u>
NET POSITION (DEFICIT)						
Net investment in capital assets	36,966,254	32,709,253	172,841	145,937	37,139,095	32,855,190
Restricted	2,303,928	2,990,221	-	-	2,303,928	2,990,221
Unrestricted (deficit)	(66,779,596)	(65,959,573)	(2,614,073)	(2,883,615)	(63,393,669)	(68,843,188)
Total net position (deficit)	<u>\$ (27,509,414)</u>	<u>\$ (30,260,099)</u>	<u>\$ (2,441,232)</u>	<u>\$ (2,737,678)</u>	<u>\$ (29,950,646)</u>	<u>\$ (32,997,777)</u>

The District's total assets as of June 30, 2021 were \$74,051,517 of which \$25,898,394 or 34.97%, consisted of cash and investments and \$43,832,639 or 59.19%, consisted of the District's net investment in capital assets. The District's total liabilities as of June 30, 2021 were \$113,047,356 of which \$15,850,000 or 14.02% consisted of general obligation debt used to acquire and construct capital assets and \$79,767,206 or 70.56%, consisted of the actuarially determined net pension liability.

The District had a deficit in unrestricted net position of \$69,393,669 at June 30, 2021. The District's unrestricted net position increased by \$5,449,519 during 2020-2021 primarily due to the results of current year operations and of the change in the District's actuarially determined net pension liability and related deferred outflows and inflows.

A portion of the District's net position reflects its restricted net position which totaled \$2,303,928 as of June 30, 2021. Most of the District's restricted net position is related to amounts restricted for capital expenditures. A small portion, \$17,565, is restricted for student activities at the elementary schools.

Another portion of the District's net position reflects its investment in capital assets net of accumulated depreciation less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. For the year ended June 30, 2021, the District's net investment in capital assets increased by \$4,283,905 because the debt used to acquire the capital assets was being repaid faster than the capital assets were being depreciated.

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2021

The following table presents condensed information for the *Statement of Activities* of the District for 2021 and 2020:

	Governmental Activities		Business-Type Activities		Totals	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
REVENUES						
Program revenues						
Charges for services	\$ 201,327	\$ 267,100	\$ 533,616	\$ 939,646	\$ 734,943	\$ 1,206,746
Operating grants and contributions	9,636,079	8,793,287	1,285,899	628,521	10,921,978	9,421,808
Capital grants and contributions	-	-	-	-	-	-
General revenues						
Property taxes levied for general purposes	37,188,016	36,825,916	-	-	37,188,016	36,825,916
Other taxes levied for general purposes	3,978,751	3,742,172	-	-	3,978,751	3,742,172
Grants and entitlements not restricted to specific programs	4,823,966	4,883,747	-	-	4,823,966	4,883,747
Investment earnings	(183,384)	399,011	133	4,173	(183,251)	403,184
Gain (loss) on disposal of capital assets	3,303	(835)	-	-	3,303	(835)
Total revenues	<u>55,648,058</u>	<u>54,910,398</u>	<u>1,819,648</u>	<u>1,572,340</u>	<u>57,467,706</u>	<u>56,482,738</u>
EXPENSES						
Instruction	35,588,943	34,167,195	-	-	35,588,943	34,167,195
Instructional student support services	3,840,922	3,758,224	-	-	3,840,922	3,758,224
Administrative and financial support services	5,297,659	5,411,109	-	-	5,297,659	5,411,109
Operation and maintenance of plant services	4,718,738	3,955,614	-	-	4,718,738	3,955,614
Pupil transportation	1,766,932	1,754,370	-	-	1,766,932	1,754,370
Student activities	1,429,833	1,730,808	-	-	1,429,833	1,730,808
Community services	6,000	6,000	-	-	6,000	6,000
Interest and amortization expense related to non-current liabilities	197,829	390,651	-	-	197,829	390,651
Food service	-	-	1,322,219	1,523,058	1,322,219	1,523,058
Child care	-	-	251,500	498,822	251,500	498,822
Total expenses	<u>52,846,856</u>	<u>51,173,971</u>	<u>1,573,719</u>	<u>2,021,880</u>	<u>54,420,575</u>	<u>53,195,851</u>
Change in net position (deficit) before transfers	2,801,202	3,736,427	245,929	(449,540)	3,047,131	3,286,887
Transfers	(50,517)	(255,738)	50,517	255,738	-	-
CHANGE IN NET POSITION (DEFICIT)	<u>\$ 2,750,685</u>	<u>\$ 3,480,689</u>	<u>\$ 296,446</u>	<u>\$ (193,802)</u>	<u>\$ 3,047,131</u>	<u>\$ 3,286,887</u>

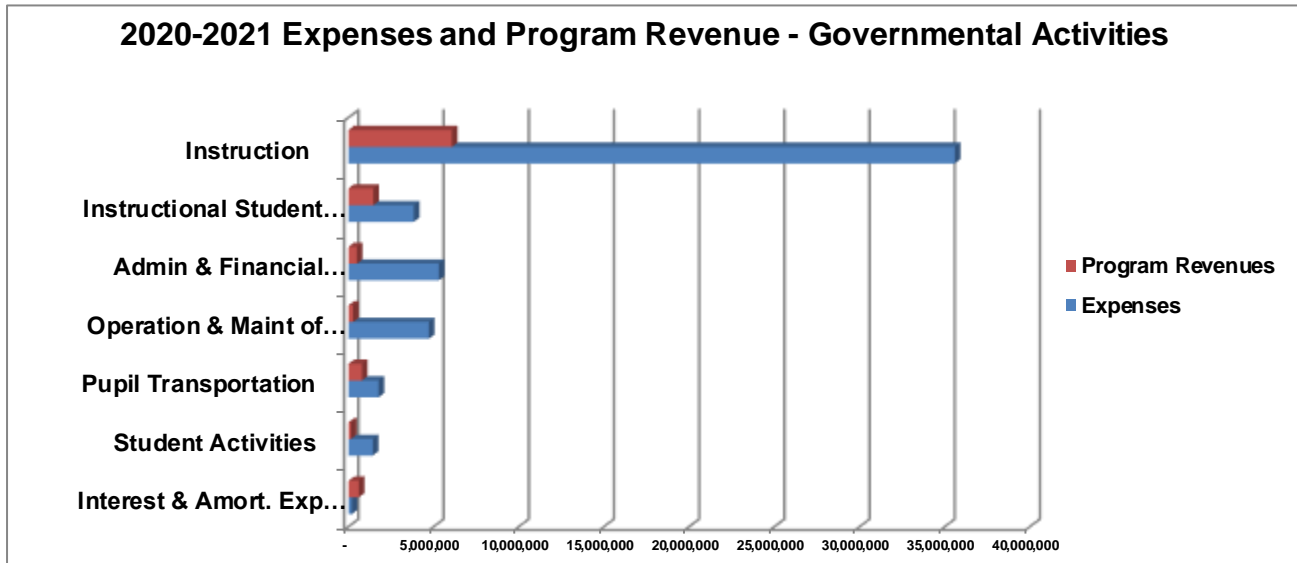
During 2020-2021, the District's net position increased by \$3,047,131 in part due to savings in salaries, medical and other benefit costs, utilities and operational disruptions due to COVID -19 for building, department and manager allocations. Future pension contributions, state-mandated programs and negotiated contracts have a potential to offset these gains in future fiscal years. Management of the District continues to aggressively implement cost efficiencies and revenue-generating strategies to combat these factors. In the governmental activities, the District's assessed property tax base drives the majority of the revenue generated. A significant portion of the District's property tax base is in the form of residential housing. Although the District is primarily a residential community, the District also has a property tax base derived from commercial facilities.

LAMPETER-STRASBURG SCHOOL DISTRICT

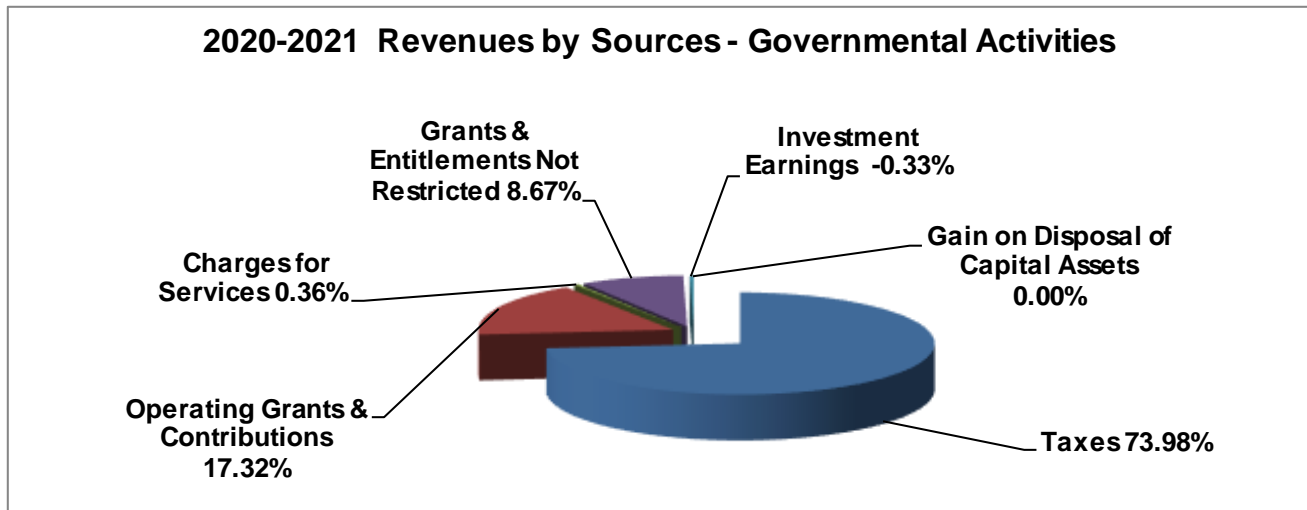
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2021

The *Statement of Activities* provides detail that focuses on how the District finances its services. The *Statement of Activities* compares the costs of the District functions and programs with the resources those functions and programs generate themselves in the form of program revenues. As demonstrated by the following graph, all of the District's governmental activities are not self-supporting.



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



GOVERNMENTAL FUNDS

The governmental fund financial statements provide detailed information of the District's major funds. Some funds are required to be established by State statute while other funds are established by the District to manage monies restricted for a specific purpose. As of June 30, 2021, the District's governmental funds reported a combined fund balance of \$21,045,478 which is an increase of \$8,683,855 from the prior year. The following table summarizes the District's total governmental fund balances as of June 30, 2021 and 2020 and the total 2021 change in governmental fund balances.

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

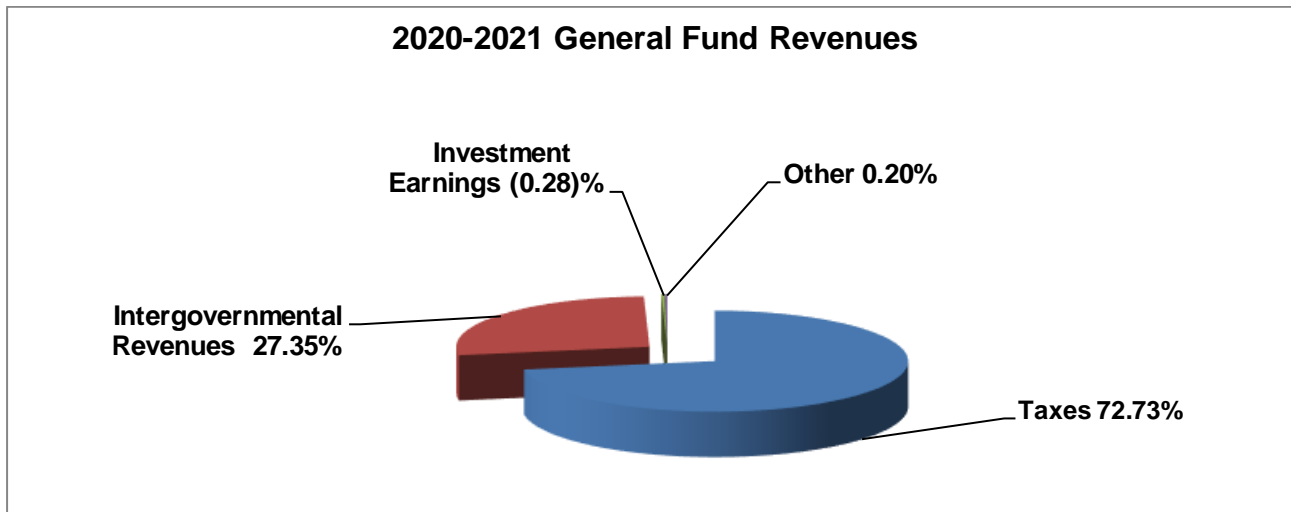
June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>Change</u>
General Fund	\$ 9,590,186	\$ 9,371,402	\$ 218,784
Capital Projects Fund	11,437,727	2,974,382	8,463,345
Public Purpose Trust Fund	<u>17,565</u>	<u>15,839</u>	<u>1,726</u>
	<u>\$21,045,478</u>	<u>\$12,361,623</u>	<u>\$8,683,855</u>

GENERAL FUND

The General Fund is the District's primary operating fund. At the conclusion of the 2020-2021 fiscal year, the General Fund fund balance was \$9,590,186 representing an increase of \$218,784 in relation to the prior year. The increase in the District's General Fund fund balance is due to many factors. The following analysis has been provided to assist the reader in understanding the financial activities of the General Fund during the 2020-2021 fiscal year.

The District's reliance upon tax revenues is demonstrated by the graph below that indicates 72.73% of General Fund revenues are derived from local taxes.



General Fund Revenues and Other Financing Sources

	<u>2021</u>	<u>2020</u>	<u>\$ Change</u>	<u>% Change</u>
Tax revenues	\$40,552,720	\$39,890,652	\$ 662,068	1.66
Intergovernmental revenues	15,251,359	14,429,417	821,942	5.70
Investment earnings (losses)	(155,371)	328,059	(483,430)	(147.36)
Other	<u>109,416</u>	<u>171,310</u>	<u>(61,894)</u>	<u>(36.13)</u>
	<u>\$55,758,124</u>	<u>\$54,819,438</u>	<u>\$ 938,686</u>	<u>1.71</u>

Net tax revenues increased by \$662,068 or 1.66%, despite no millage increase in 2020-2021. An increase in property assessment and collection of delinquent real estate taxes, as well as continued growth of earned income tax and real estate sales accounted for the current year increase in tax revenue. The following table summarizes the changes in the District's tax revenues for 2021 compared to 2020:

LAMPETER-STRASBURG SCHOOL DISTRICT

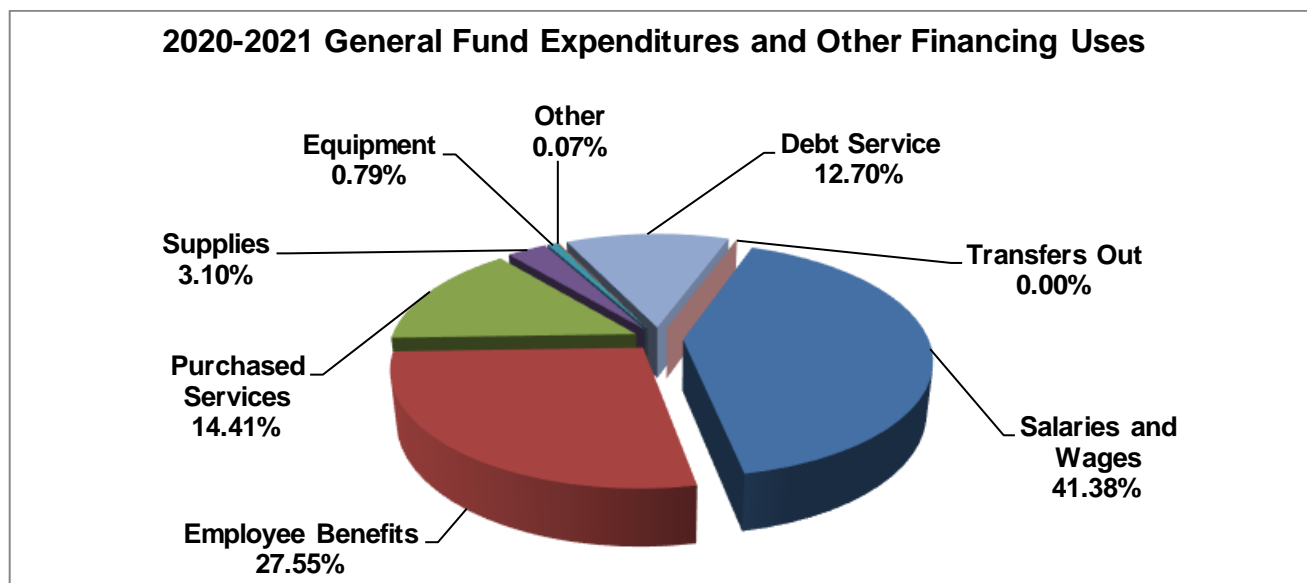
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>\$ Change</u>	<u>% Change</u>
Real estate tax	\$35,640,363	\$35,451,516	\$188,847	0.53
Interim tax	218,987	212,303	6,684	3.15
PURTA tax	38,286	35,039	3,247	9.27
Earned income tax	3,391,064	3,216,108	174,956	5.44
Transfer tax	587,688	526,064	61,624	11.71
Delinquent tax	<u>676,332</u>	<u>449,622</u>	<u>226,710</u>	<u>50.42</u>
	<u>\$40,552,720</u>	<u>\$39,890,652</u>	<u>\$662,068</u>	<u>1.66</u>

Intergovernmental revenues increased primarily due to additional governmental funding received to aid with additional costs incurred associated with the COVID-19.

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



General Fund Expenditures and Other Financing Uses

	<u>2021</u>	<u>2020</u>	<u>\$ Change</u>	<u>% Change</u>
Salaries and wages	\$22,980,979	\$22,909,513	\$ 71,466	0.31
Employee benefits	15,300,406	14,997,561	302,845	2.02
Purchased services	8,005,019	6,991,862	1,013,157	14.49
Supplies and energy	1,724,843	1,368,230	356,613	26.06
Equipment	437,457	760,272	(322,815)	(42.46)
Other	38,294	57,232	(18,938)	(33.09)
Debt service	7,052,342	5,979,014	1,073,328	17.95
Transfers out	<u>-</u>	<u>195,000</u>	<u>(195,000)</u>	<u>(100.00)</u>
	<u>\$55,539,340</u>	<u>\$53,258,684</u>	<u>\$2,280,656</u>	<u>4.28</u>

Employee benefits increased primarily due to an increase in the required annual retirement contribution to 34.51% from 34.29% which represents a 0.64% increase over the prior year. In addition, the number of retirements at June 30, 2021 resulted in an increase in retirement payouts.

Purchased services increased \$1,013,157 or 14.49% primarily due to increases in virtual and charter school enrollments.

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2021

Debt service increased \$1,073,328 or 17.95% due to scheduled debt service maturities, early payoff of the 2014 bond, and the issuance of General Obligation Bond, Series of 2021.

Transfers out decreased as the School Board did not appropriate a Capital Projects Fund transfer due in large part for concerns related to COVID-19.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for construction and renovation activity associated with the District's buildings and major equipment purchases. The Capital Projects Fund receives the majority of its revenues from the issuance of general obligation debt and transfers from the General Fund. During 2020-2021, the Capital Projects Fund reported an increase in fund balance of \$8,463,345 primarily due to proceeds from the issuance of debt. The remaining fund balance of \$11,437,727 as of June 30, 2021 is restricted for future capital expenditures.

GENERAL FUND BUDGET INFORMATION

Actual revenues were \$2,244,534 more than budgeted amounts and total General Fund expenditures and other financing uses were \$970,194 less than budgeted amounts resulting in a net positive variance of \$3,214,728. Major budgetary highlights for 2020-2021 were as follows:

- Total local source revenues were over budget by \$1,514,905. The budget was based on projections at the height of the COVID-19 pandemic closure. The District did not experience the anticipated reduction in the real estate tax collection rate. In addition, the increase in property assessment, as well as continued growth of earned income tax and real estate sales contributed to the budget surplus.
- Total federal source revenues were over budget by \$815,086. This is primarily due to additional governmental funding received to help offset expenses related to the COVID-19, including salaries, benefits, virtual school tuition, cleaning supplies and technology needs.
- Total actual expenditures were under budget by \$200,532 and the planned use of budgetary reserves of \$769,662 were unnecessary. Expenditures were less than anticipated due to savings in the areas of salaries, medical insurance, utilities, and building, department and manager allocations.

BUSINESS-TYPE ACTIVITIES AND FOOD SERVICE FUND

During 2020-2021, the net position of the business-type activities increased by \$296,446. The net position of the Food Service Fund increased by \$142,732 and the net position of the School-Age Child Care Fund increased by \$153,714. During 2020, the General Fund made a transfer of \$50,517 to the Food Service Fund to subsidize an operational loss in part caused by COVID-19 disruptions. As of June 30, 2021, the business-type activities had a deficit in net position of \$2,441,232 due in large part to the net pension and other post-employment benefit liabilities.

CAPITAL ASSETS

The District's net capital assets for its governmental and business-type activities as of June 30, 2021 amounted to \$43,832,639 net of accumulated depreciation. This investment in capital assets includes land and improvements, buildings and improvements and furniture and equipment. The total decrease in the District's net investment in capital assets for the current fiscal year was \$2,455,385 or 5.30%. The decrease was the result of current year depreciation expense and loss on disposals in excess of capital additions. Current year depreciation expense was \$3,109,086, net book value of disposed of capital assets was \$6,633, and capital expenditures were \$660,334. The major capital addition for the current year consisted of construction in progress for the early childhood building totaling \$483,560.

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2021

NONCURRENT LIABILITIES

At the end of the current fiscal year, the District had total general obligation debt of \$15,850,000 consisting of \$14,735,000 in bonds payable and \$1,115,000 in notes payable. The entire amount is backed by the full faith and credit of the District. The District's general obligation debt increased by \$2,383,521 or 17.70% during the fiscal year.

During 2020-2021, the District issued general obligation bonds, Series of 2021 in the amount of \$9,250,000, the proceeds from which are to be used towards future capital projects.

State statutes limit the amount of general obligation debt the District may issue up to 225% of its borrowing base capacity which is calculated as the annual arithmetic average of the total revenues for the preceding three fiscal years. The current debt limitation for the District is \$121,984,417 which exceeds the District's outstanding general obligation debt as of June 30, 2021. The District maintains an AA rating from Standard and Poor's.

The District reports its allocated portion of its defined benefit unfunded benefit obligation related to its participation in the Pennsylvania State Employees' Retirement System ("**PSERS**"). The District's allocated portion of the net pension liability is an actuarially determined estimate of the unfunded cost of the pension plan obligation which totaled \$79,767,206 as of June 30, 2021. The District's net pension liability increased by \$2,201,642 or 2.84% during the fiscal year.

The District reports a liability for its other post-employment benefits ("**OPEB**") related to its single employer OPEB plan and its participation in the PSERS health insurance premium assistance program. The District's net OPEB liability is an actuarially determined estimate of the unfunded cost of the total OPEB liability which totaled \$6,784,936 as of June 30, 2021. The District's net OPEB liability decreased by \$239,606 or 3.41% during the fiscal year.

Other noncurrent liabilities consist of the District's liabilities for capital leases and accrued retirement bonuses, which totaled \$3,278,528 as of June 30, 2021. These liabilities decreased by \$55,846 or 1.67% during the fiscal year.

FACTORS BEARING ON THE DISTRICT'S FUTURE

The implications of COVID-19 continue to impact the District in ways unimagined since early 2020. From online learning to deep cleaning efforts, staffing impacts and anticipated wide-spread financial declines, the District has seen the effects of this emergency. The Board has taken a cautious approach, trying to keep staffing levels as close to "normal" as possible while holding the line on any property tax increase for 2020-2021 and extending discount periods. The District is data-driven and hopes to continue gathering information as we look to build future budgets. All internal groups are aware of the concerns and continue to rise to meet the challenges.

The District adopted a 2021-2022 budget totaling \$56,943,696 including a budgeted use of fund balance of \$1,518,165 in General Fund fund balance as of June 30, 2021, and the real estate tax millage increased to 17.2485 mills or 1.90%.

As we have seen throughout the nation, the economic situation is having an effect on the public sector. Challenges face many school districts in Pennsylvania on a number of issues. With the passage of Act 1 of 2006, our District is faced with a cap on the amount of money that can be funded from a property tax increase without voter referendums. This cap is based upon a percentage calculated and provided by the Pennsylvania Department of Education. The District will face pressure to keep tax increases at or below the allowable increase for the foreseeable future.

In addition to demonstrating proficiency of the Pennsylvania Core and Academic Standards, our District is faced with additional challenges from the mandates imposed by the Federal government through the reauthorization of the Elementary and Secondary Education Act, or Every Student Succeeds Act ("**ESSA**"). ESSA has far-reaching requirements on standardized testing; reporting academic performance; adequate yearly progress goals; teacher qualifications, certifications, and training; disaggregation of student achievement data; the education of English Language Learners and extensive reporting to the community. It will require a continued, and possibly greater, emphasis on investment in curricular materials, staff development, and communication to comply with ESSA's mandates.

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2021

Many school districts face the common problem of escalating costs for employee benefits, particularly the retirement expenses of the Public School Employees' Retirement System ("**PSERS**") and, as in the case for our District, self-insured healthcare costs. Both of these costs are set by outside influences and, therefore, are not discretionary costs that can be controlled by District management.

Market performance of the invested PSERS funds have resulted in estimated increases that will affect our employer contributions for years to come. While the actual effect of the current market has yet to be determined, higher employer costs in the short term and dramatically higher rates in the future are being planned for by the District through the use of an assigned fund balance integrated with millage increases. This condition will have an alarming effect on school district budgeting across the Commonwealth and has led to significant reductions in programs and services. The portion of funds assigned in the District's fund balance to be used to contain the projected increases in the employer share of PSERS will not be enough to alleviate the problem, but it will allow the District to prudently plan for any potential changes. The District is fortunate to have anticipated the looming crisis and fortunate to have assigned funds to help lessen the dramatic impact that other school districts may experience.

The Commonwealth has attempted to lessen the burden of the Public School Employees' Retirement System ("**PSERS**") and reduce benefits for individuals who become new members of PSERS. However, the employer contribution rate for 2021-2022 is 34.94%, which is an increase of 1.25% from the 2020-2021 employer contribution rate of 34.51%. The employer contribution rate for 2022-2023 is projected at 35.79% and expected to continue to climb to 36.38% in 2023-2024.

Today's extremely competitive job market is also impacting the District with numerous positions unfilled. With low unemployment levels and private business raising hourly rates exponentially, the District will face many challenges to remain competitive in this market. The Administration and Board will continue to look forward to ensure the District remains an employer of choice.

The costs of medical benefits will continue to have an effect on the District budget, as the District continues to offer a competitive benefits package to employees through the District's self-insured plan. The District continues to implement various strategies to lower the pace of medical inflation.

Maintaining an appropriate physical environment for learning requires investment in the construction, expansion, and renovation of school facilities. This is a well-planned and ongoing process in our District, accompanied by constant monitoring of enrollment trends and financial implications for the District. The District recently completed a comprehensive Feasibility Study looking at every building, the educational delivery system and growth projections. This Study included many recommendations addressing campus safety, large and small renovations and a new Kindergarten/Early Childhood Center. The Board of School Directors approved the study but continues to monitor the economic climate and discuss options. Further details of the Study and recommendations may be found on the District website at <https://www.l-spioneers.org/Departments/Buildings-And-Grounds/Feasibility-Study/>.

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

CONTACTING THE DISTRICT FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Business Manager, Lampeter-Strasburg School District, P.O. Box 428, Lampeter, PA 17537.

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF NET POSITION (DEFICIT)

June 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
CURRENT ASSETS			
Cash and cash equivalents	\$ 3,718,015	\$ 159,958	\$ 3,877,973
Investments	21,908,604	111,817	22,020,421
Taxes receivable	1,189,889	-	1,189,889
Due from other governments	2,408,734	35,583	2,444,317
Internal balances	275,990	(275,990)	-
Other receivables	552,375	-	552,375
Inventories	54,856	79,047	133,903
Total current assets	30,108,463	110,415	30,218,878
NONCURRENT ASSETS			
Capital assets, net	43,659,798	172,841	43,832,639
Total assets	73,768,261	283,256	74,051,517
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - pension	11,464,203	381,718	11,845,921
Deferred charges - OPEB	1,174,142	70,165	1,244,307
Deferred amounts on debt refunding	5,092	-	5,092
Total deferred outflows of resources	12,643,437	451,883	13,095,320
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION (DEFICIT)			
CURRENT LIABILITIES			
Accounts payable	891,555	817	892,372
Accrued salaries, payroll withholdings and benefits	6,122,340	15,432	6,137,772
Due to other governments	132,617	-	132,617
Accrued interest payable	78,941	-	78,941
Unearned revenue	41,135	83,849	124,984
Total current liabilities	7,266,588	100,098	7,366,686
NONCURRENT LIABILITIES			
Due within one year	3,723,429	-	3,723,429
Due in more than one year	99,016,597	2,940,644	101,957,241
Total noncurrent liabilities	102,740,026	2,940,644	105,680,670
Total liabilities	110,006,614	3,040,742	113,047,356
DEFERRED INFLOWS OF RESOURCES			
Deferred credits - pension	3,714,631	123,684	3,838,315
Deferred credits - OPEB	199,867	11,945	211,812
Total deferred outflows of resources	3,914,498	135,629	4,050,127
NET POSITION (DEFICIT)			
Net investment in capital assets	36,966,254	172,841	37,139,095
Restricted	2,303,928	-	2,303,928
Unrestricted (deficit)	(66,779,596)	(2,614,073)	(69,393,669)
Total net position (deficit)	\$ (27,509,414)	\$ (2,441,232)	\$ (29,950,646)

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

Year ended June 30, 2021

		Program Revenues			Net (Expense) Revenue and Changes in Net Position (Deficit)		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
	Expenses						
GOVERNMENTAL ACTIVITIES							
Instruction	\$ 35,588,943	\$ 105,424	\$ 5,965,031	\$ -	\$ (29,518,488)	\$ -	\$ (29,518,488)
Instructional student support	3,840,922	-	1,454,731	-	(2,386,191)	-	(2,386,191)
Administrative and financial support services	5,297,659	-	495,294	-	(4,802,365)	-	(4,802,365)
Operation and maintenance of plant services	4,718,738	36,225	232,756	-	(4,449,757)	-	(4,449,757)
Pupil transportation	1,766,932	-	789,667	-	(977,265)	-	(977,265)
Student activities	1,429,833	59,678	97,497	-	(1,272,658)	-	(1,272,658)
Community services	6,000	-	-	-	(6,000)	-	(6,000)
Interest and amortization expense related to noncurrent liabilities	197,829	-	601,103	-	403,274	-	403,274
Total governmental activities	<u>52,846,856</u>	<u>201,327</u>	<u>9,636,079</u>	<u>-</u>	<u>(43,009,450)</u>	<u>-</u>	<u>(43,009,450)</u>
BUSINESS-TYPE ACTIVITIES							
Food service	1,322,219	202,144	1,212,253	-	-	92,178	92,178
Child care	251,500	331,472	73,646	-	-	153,618	153,618
Total business-type activities	<u>1,573,719</u>	<u>533,616</u>	<u>1,285,899</u>	<u>-</u>	<u>-</u>	<u>245,796</u>	<u>245,796</u>
Total primary government	<u>\$ 54,420,575</u>	<u>\$ 734,943</u>	<u>\$ 10,921,978</u>	<u>\$ -</u>	<u>(43,009,450)</u>	<u>245,796</u>	<u>(42,763,654)</u>
GENERAL REVENUES							
Property taxes levied for general purposes					37,188,016	-	37,188,016
Other taxes levied for general purposes					3,978,751	-	3,978,751
Grants and entitlements not restricted to specific programs					4,823,966	-	4,823,966
Investment earnings (losses)					(183,384)	133	(183,251)
Gain on disposal of capital assets					3,303	-	3,303
TRANSFERS					<u>(50,517)</u>	<u>50,517</u>	<u>-</u>
Total general revenues and transfers					<u>45,760,135</u>	<u>50,650</u>	<u>45,810,785</u>
CHANGE IN NET POSITION (DEFICIT)					2,750,685	296,446	3,047,131
NET POSITION (DEFICIT)							
Beginning of year					<u>(30,260,099)</u>	<u>(2,737,678)</u>	<u>(32,997,777)</u>
End of year					<u>\$ (27,509,414)</u>	<u>\$ (2,441,232)</u>	<u>\$ (29,950,646)</u>

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT**BALANCE SHEET - GOVERNMENTAL FUNDS**

June 30, 2021

	Major Funds			
	General Fund	Capital Projects Fund	Public Purpose Trust	Total
ASSETS				
Cash and cash equivalents	\$ 1,198,215	\$ 1,742,471	\$ 17,565	\$ 2,958,251
Investments	10,924,107	9,695,256	-	20,619,363
Taxes receivable, net	1,189,889	-	-	1,189,889
Due from other funds	900,886	-	-	900,886
Due from other governments	2,408,734	-	-	2,408,734
Other receivables	85,585	-	-	85,585
Inventories	54,856	-	-	54,856
Total assets	\$ 16,762,272	\$ 11,437,727	\$ 17,565	\$ 28,217,564
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 407,147	\$ -	\$ -	\$ 407,147
Due to other funds	158,106	-	-	158,106
Accrued salaries, payroll withholdings and benefits	6,122,340	-	-	6,122,340
Due to other governments	132,617	-	-	132,617
Unearned revenue	42,890	-	-	42,890
Total liabilities	6,863,100	-	-	6,863,100
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - property and per capita taxes	308,986	-	-	308,986
FUND BALANCES				
Nonspendable				
Inventories	54,856	-	-	54,856
Restricted for				
Capital projects	-	11,437,727	-	11,437,727
Student organizations	-	-	17,565	17,565
Assigned to				
Employer retirement rate stabilization	1,111,500	-	-	1,111,500
Property tax assessment appeals	171,710	-	-	171,710
Technology initiatives	48,000	-	-	48,000
Unassigned	8,204,120	-	-	8,204,120
Total fund balances	9,590,186	11,437,727	17,565	21,045,478
Total liabilities, deferred inflows of resources and fund balances	\$ 16,762,272	\$ 11,437,727	\$ 17,565	\$ 28,217,564

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO NET POSITION (DEFICIT) OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION (DEFICIT)

June 30, 2021

TOTAL GOVERNMENTAL FUND BALANCES	\$ 21,045,478
Amounts reported for governmental activities in the statement of net position (deficit) are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.	43,659,798
Deferred outflows of resources for deferred amounts on debt refunding are currently expended in the governmental funds, whereas they are capitalized and amortized over the life of the respective debt in the government-wide statement of net position (deficit).	5,092
Deferred outflows of resources and deferred inflows of resources related to pensions and other post-employment benefits are not reported as assets and liabilities in the governmental funds balance sheet.	8,723,847
Some of the District's property taxes and certain other receivables will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources on the governmental funds balance sheet.	310,741
The Internal Service Fund is used by management to charge the cost of health insurance claims to the General Fund. The assets and liabilities of the District's Internal Service Fund are included in the governmental activities on the government-wide statement of net position (deficit).	1,564,597
Noncurrent liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds balance sheet.	(102,740,026)
Accrued interest payable on long-term liabilities is included in the statement of net position (deficit), but is excluded from the governmental funds balance sheet until due and payable.	<u>(78,941)</u>
NET POSITION (DEFICIT) OF GOVERNMENTAL ACTIVITIES	<u>\$ (27,509,414)</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Year ended June 30, 2021

	Major Funds			
	General Fund	Capital Projects Fund	Public Purpose Trust	Total
REVENUES				
Local sources	\$ 40,721,263	\$ (28,472)	\$ 3,193	\$ 40,695,984
State sources	13,223,715	-	-	13,223,715
Federal sources	1,813,146	-	-	1,813,146
Total revenues	<u>55,758,124</u>	<u>(28,472)</u>	<u>3,193</u>	<u>55,732,845</u>
EXPENDITURES				
Current				
Instruction	33,009,987	-	-	33,009,987
Support services	14,473,818	69,500	-	14,543,318
Operation of noninstructional services	1,003,193	-	1,467	1,004,660
Facilities acquisition, construction and improvement services	-	647,546	-	647,546
Debt service	<u>7,052,342</u>	<u>53,320</u>	<u>-</u>	<u>7,105,662</u>
Total expenditures	<u>55,539,340</u>	<u>770,366</u>	<u>1,467</u>	<u>56,311,173</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>218,784</u>	<u>(798,838)</u>	<u>1,726</u>	<u>(578,328)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from extended term financing	-	62,700	-	62,700
Proceeds from issuance of bonds	-	9,250,000	-	9,250,000
Transfers out	<u>-</u>	<u>(50,517)</u>	<u>-</u>	<u>(50,517)</u>
Total other financing sources (uses)	<u>-</u>	<u>9,262,183</u>	<u>-</u>	<u>9,262,183</u>
NET CHANGE IN FUND BALANCES	218,784	8,463,345	1,726	8,683,855
FUND BALANCES				
Beginning of year	<u>9,371,402</u>	<u>2,974,382</u>	<u>15,839</u>	<u>12,361,623</u>
End of year	<u>\$ 9,590,186</u>	<u>\$ 11,437,727</u>	<u>\$ 17,565</u>	<u>\$ 21,045,478</u>

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO CHANGE IN NET POSITION (DEFICIT) OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF ACTIVITIES

Year ended June 30, 2021

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS		\$ 8,683,855
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Amounts reported for governmental activities in the statement of activities are different because:

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

Capital outlay expenditures	\$ 609,817	
Net book value of disposed assets	(6,633)	
Depreciation expense	<u>(3,085,473)</u>	(2,482,289)

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

Deferred inflows of resources June 30, 2020	(389,346)	
Deferred inflows of resources June 30, 2021	<u>310,741</u>	(78,605)

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

(493,370)

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

Repayment of bonds and notes payable	6,848,000	
Issuance of debt	(9,250,000)	
Proceeds from extended term financing	(62,700)	
Repayment of extended term financing	54,155	
Amortization of premiums and deferred amounts on refunding	<u>(10,074)</u>	(2,420,619)

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

Current year change in accrued interest payable	15,753	
Change in net pension liability and related deferred inflows and outflows	(552,395)	
Current year change in accrued retirement bonuses	63,315	
Change in net OPEB liability and related deferred inflows and outflows	<u>15,040</u>	(458,287)

CHANGE IN NET POSITION (DEFICIT) OF GOVERNMENTAL ACTIVITIES		<u>\$ 2,750,685</u>
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See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF NET POSITION (DEFICIT) - PROPRIETARY FUNDS

June 30, 2021

	Major Funds			
	Food Service Fund	School-Age Child Care Fund	Total	Internal Service Fund
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
CURRENT ASSETS				
Cash and cash equivalents	\$ 16,764	\$ 143,194	\$ 159,958	\$ 759,764
Investments	-	111,817	111,817	1,289,241
Due from other governments	35,583	-	35,583	-
Due from other funds	110,160	47,946	158,106	-
Other receivables	-	-	-	466,790
Inventories	79,047	-	79,047	-
Total current assets	241,554	302,957	544,511	2,515,795
NONCURRENT ASSETS				
Capital assets, net	172,841	-	172,841	-
Total assets	414,395	302,957	717,352	2,515,795
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - pension	265,703	116,015	381,718	-
Deferred charges - OPEB	59,322	10,843	70,165	-
Total deferred outflows of resources	325,025	126,858	451,883	-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION (DEFICIT)				
CURRENT LIABILITIES				
Accounts payable	\$ -	\$ 817	\$ 817	\$ 484,408
Due to other funds	424,172	9,924	434,096	466,790
Accrued salaries, payroll withholdings and benefits	15,162	270	15,432	-
Unearned revenue	83,849	-	83,849	-
Total current liabilities	523,183	11,011	534,194	951,198
NONCURRENT LIABILITIES				
Due within one year	-	-	-	-
Due in more than one year	2,089,773	850,871	2,940,644	-
Total noncurrent liabilities	2,089,773	850,871	2,940,644	-
Total liabilities	2,612,956	861,882	3,474,838	951,198
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	86,093	37,591	123,684	-
Deferred charges - OPEB	10,099	1,846	11,945	-
Total deferred inflows of resources	96,192	39,437	135,629	-
NET POSITION (DEFICIT)				
Net investment in capital assets	172,841	-	172,841	-
Unrestricted (deficit)	(2,142,569)	(471,504)	(2,614,073)	1,564,597
Total net position (deficit)	\$ (1,969,728)	\$ (471,504)	\$ (2,441,232)	\$ 1,564,597

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT) - PROPRIETARY FUNDS

Year ended June 30, 2021

	Major Funds			
	Food Service Fund	School-Age Child Care Fund	Total	Internal Service Fund
OPERATING REVENUES				
Charges for services	\$ 202,144	\$ 331,472	\$ 533,616	\$ 5,915,725
OPERATING EXPENSES				
Salaries	537,817	235,082	772,899	-
Employee benefits	83,811	451	84,262	6,409,545
Purchased professional and technical services	34,014	1,002	35,016	-
Supplies	642,964	14,965	657,929	-
Depreciation	23,613	-	23,613	-
Total operating expenses	<u>1,322,219</u>	<u>251,500</u>	<u>1,573,719</u>	<u>6,409,545</u>
Operating income (loss)	<u>(1,120,075)</u>	<u>79,972</u>	<u>(1,040,103)</u>	<u>(493,820)</u>
NONOPERATING REVENUES				
Earnings on investments	37	96	133	450
State sources	147,718	47,946	195,664	-
Federal sources	1,064,535	25,700	1,090,235	-
Total nonoperating revenues	<u>1,212,290</u>	<u>73,742</u>	<u>1,286,032</u>	<u>450</u>
CHANGE IN NET POSITION (DEFICIT) BEFORE TRANSFERS	92,215	153,714	245,929	(493,370)
TRANSFERS IN	<u>50,517</u>	<u>-</u>	<u>50,517</u>	<u>-</u>
CHANGE IN NET POSITION (DEFICIT)	142,732	153,714	296,446	(493,370)
NET POSITION (DEFICIT)				
Beginning of year	<u>(2,112,460)</u>	<u>(625,218)</u>	<u>(2,737,678)</u>	<u>2,057,967</u>
End of year	<u>\$ (1,969,728)</u>	<u>\$ (471,504)</u>	<u>\$ (2,441,232)</u>	<u>\$ 1,564,597</u>

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

Year ended June 30, 2021

	Major Funds			
	Food Service Fund	School-Age Child Care Fund	Total	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from charges for services	\$ 196,248	\$ 348,517	\$ 544,765	\$ -
Cash received from assessments made to other funds	-	-	-	6,327,257
Cash payments to employees for services	(730,059)	(390,610)	(1,120,669)	-
Cash payments for insurance claims	-	-	-	(6,327,257)
Cash payments to supplies for goods and services	(575,231)	(16,824)	(592,055)	-
Net cash used for operating activities	(1,109,042)	(58,917)	(1,167,959)	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
State sources	146,667	47,946	194,613	-
Federal sources	935,131	25,700	960,831	-
Net cash provided by noncapital financing activities	1,081,798	73,646	1,155,444	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(50,517)	-	(50,517)	-
Transfers in	50,517	-	50,517	-
Net cash provided by capital and related financing activities	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Earnings on investments	37	96	133	450
Net sale (purchase) of investments	-	(11)	(11)	(128)
Net cash provided by investing activities	37	85	122	322
Net increase (decrease) in cash	(27,207)	14,814	(12,393)	322
CASH				
Beginning of year	43,971	128,380	172,351	759,442
Ending of year	\$ 16,764	\$ 143,194	\$ 159,958	\$ 759,764
Reconciliation of operating loss to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (1,120,075)	\$ 79,972	\$ (1,040,103)	\$ (493,820)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities				
Depreciation	23,613	-	23,613	-
Donated commodities used	102,418	-	102,418	-
(Increase) decrease in				
Due from other funds	3,066	17,045	20,111	-
Other receivables	-	-	-	(55,258)
Inventories	(671)	-	(671)	-
Increase (decrease) in				
Accounts payable	-	(857)	(857)	82,288
Due to other funds	133,565	9,924	143,489	466,790
Accrued salaries, payroll withholdings and benefits	103	(13,595)	(13,492)	-
Unearned revenue	(8,962)	-	(8,962)	-
Noncurrent liabilities and deferred charges and credits	(242,099)	(151,406)	(393,505)	-
Net cash used for operating activities	\$ (1,109,042)	\$ (58,917)	\$ (1,167,959)	\$ -
SUPPLEMENTAL DISCLOSURE				
Noncash noncapital financing activity				
USDA donated commodities	\$ 102,418	\$ -	\$ 102,418	\$ -

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF NET POSITION - FIDUCIARY FUNDS

June 30, 2021

	Private- Purpose Trust	Custodial Funds
ASSETS		
Cash and cash equivalents	<u>\$ 196,139</u>	<u>\$ 121,538</u>
LIABILITIES		
Accounts payable	<u>3,300</u>	<u>1,212</u>
NET POSITION		
Restricted for student activities	-	120,326
Net position held in trust for scholarships	<u>192,839</u>	<u>-</u>
Total net position	<u>\$ 192,839</u>	<u>\$ 120,326</u>

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS

Year ended June 30, 2021

	Private- Purpose Trust	Custodial Funds
ADDITIONS		
Receipts from student groups	\$ -	\$ 104,689
Local contributions	2,255	-
Investment earnings	109	814
Total additions	<u>2,364</u>	<u>105,503</u>
DEDUCTIONS		
Student activity disbursements	-	119,874
Scholarships awarded and fees paid	9,919	-
Total deductions	<u>9,919</u>	<u>119,874</u>
CHANGE IN NET POSITION	(7,555)	(14,371)
NET POSITION		
Beginning of year	<u>200,394</u>	<u>134,697</u>
End of year	<u>\$ 192,839</u>	<u>\$ 120,326</u>

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lampeter-Strasburg School District (the "**District**") operates two elementary schools, one middle school and a high school to provide education and related services to the residents in the Townships of Strasburg and West Lampeter and the Borough of Strasburg. The District operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provisions of the School Laws of Pennsylvania as a school district of the third class. The District operates under a locally elected nine-member board form of government (the "**School Board**").

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

Reporting Entity

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

Basis of Presentation

Government-Wide Financial Statements

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

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

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

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

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

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

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

Fund Financial Statements

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

Governmental Funds

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

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

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

Revenue Recognition

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

Expenditure Recognition

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

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

Proprietary Funds

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

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

The School-Age Child Care Fund accounts for tuition revenue and program expenses for a program designed to provide care for students after school hours.

The Internal Service Fund is used to account for hospitalization costs which are services provided to the District's employees as benefits.

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

Fiduciary Funds

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

Cash and Cash Equivalents

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

Investments

Investments are stated at fair value based upon quoted market prices, except for certificates of deposit which are recorded at cost which approximates fair value.

Fair Value Measurements of Assets and Liabilities

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

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The fair value hierarchy is categorized into three levels based on the inputs as follows:

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

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

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

Interfund Receivables and Payables

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

Property Taxes

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

July 1 – September 30	- Discount period, 2% of gross levy
October 1 – December 31	- Face period
January 1	- Lien date

The County Board of Assessments determines assessed valuations of property and the District bills and collects its own property taxes. The tax on real estate for public school purposes for fiscal 2020-2021 was 16.9269 mills (\$16.93 for \$1,000 of assessed valuation). The District experiences very small losses from uncollectible property taxes. Property taxes constitute a lien against real property and usually can be collected in full when title transfers. The District has no property taxes receivable greater than 3 years old.

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

Installment One	- September 30
Installment Two	- October 31
Installment Three	- November 30
Installment Four	- December 31

The discount (two percent) is not applicable to installment payments.

Unearned Revenues

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

Prepaid Items and Inventories

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

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

LAMPETER-STRASBURG SCHOOL DISTRICT

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Capital Assets

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

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

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

Property, plant and equipment (net of salvage value) of the District is depreciated using the straight-line method over the following estimated useful lives: buildings – 40 years; building improvements – 20 years; land improvements – 20 years; furniture, fixtures and equipment – 5-12 years; vehicles – 5-10 years.

Impairment of Long-Lived Assets

The District evaluates prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. A capital asset is generally considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstances is outside the normal life cycle of the capital asset. If a capital asset is considered to be impaired, the amount of impairment is measured by the method that most reflects the decline in service utility of the capital asset at the lower of carrying value or fair value for impaired capital assets that will no longer be used by the District. No impairment losses were recognized in the year ended June 30, 2021.

Long-Term Obligations

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

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

Fund Equity

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

Non-spendable

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

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Restricted

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

Committed

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

Assigned

Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the Business Manager or (b) an appointed body (e.g., finance committee) or (c) an official to which the District has delegated the authority to assign, modify or rescind amounts to be used for specific purposes. Assigned fund balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as non-spendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue fund or the capital projects fund are assigned for purposes in accordance with the nature of their fund type.

Unassigned

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

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

Use of Estimates

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

Implementation of New Accounting Pronouncements

Effective July 1, 2020, the District adopted the provisions of GASB Statement No. 84 "*Fiduciary Activities*"; GASB Statement No. 90 "*Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*"; GASB Statement No. 93 "*Replacement of Interbank Offered Rates*"; GASB Statement No. 95, "*Postponements of Effective Dates of Certain Authoritative Guidance*" and GASB Statement No. 97, "*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*".

GASB Statement No. 84 improved guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. GASB Statement No. 84 established criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. As a result of the implementation Statement No. 84 the District reported restricted net position and changes in fiduciary net position for its Student Activities Fund for the year ended June 30, 2021.

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GASB Statement No. 90 improved the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defined a majority equity interest and specified that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. The implementation of GASB Statement No. 90 had no impact on the financial statements of the District for the year ended June 30, 2021.

GASB Statement No. 93 addresses those and other accounting and financial implications that result from the replacement from IBOR by (1) providing exceptions for certain hedging derivatives to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment; (2) clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) clarifying that the uncertainty related to the continued availability of IBOR's does not, by itself affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) identifying a secured overnight financing rate and the effective federal funds rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap and; (6) clarifying the definition of a reference rate, as it is used in GASB Statement 53 "Accounting and Financial Reporting for Derivative Instruments". The implementation of GASB Statement No. 93 had no impact on the District's financial statements for the year ended June 30, 2021.

GASB Statement No. 95 provided temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by postponing the effective dates of certain provisions in statements that first became effective or are scheduled to be effective for periods beginning after June 15, 2018, and later. See references to GASB Statement No. 95 within the various pronouncements above to determine the impact on each individual statement. The implementation of GASB Statement No. 95 by the District postponed the implementation of GASB Statement No. 84 until year ended June 30, 2021 as described above and the implementation of GASB Statement No 87 until year ended June 30, 2022 as described below.

The objectives of GASB Statement No. 97 are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The implementation of GASB Statement No. 97 had no impact on the financial statements of the District for the year ended June 30, 2021.

New Accounting Pronouncements

GASB Statement No. 87, "Leases" will be effective for the District for the year ended June 30, 2022. The objective of GASB Statement No. 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. GASB Statement No. 87 increases the usefulness of financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB Statement No. 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities.

LAMPETER-STRASBURG SCHOOL DISTRICT

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GASB Statement No. 89, *"Accounting for Interest Cost Incurred Before the End of a Construction Period"*, will be effective for the District for the year ended June 30, 2022. The objectives of GASB Statement No. 89 are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. GASB Statement No. 89 establishes accounting required for interest cost incurred before the end of a construction period. Such interest costs includes all interest that previously was accounted for in accordance with the requirements of GASB Statement No. 62, *"Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements"*, which are superseded by GASB Statement No. 89. GASB Statement No. 89 requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. GASB Statement No. 89 also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with government fund accounting principles.

GASB Statement No. 91, *"Conduit Debt Obligations"* will be effective for the District for the year ended June 30, 2022. GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB Statement No. 92, *"Omnibus 2020"* will be effective for the District for the year ended June 30, 2022. GASB Statement No. 92 addresses a variety of topics to enhance comparability in accounting and financial reporting and improve consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

GASB Statement No. 94, *"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"* will be effective for the District for the year ended June 30, 2023. GASB Statement No. 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

GASB Statement No. 96, *"Subscription-Based Information Technology Arrangements"* will be effective for the District for the year ended June 30, 2023. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

(2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

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

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

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

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

(3) DEPOSITS AND INVESTMENTS

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

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. At June 30, 2021, the carrying amount of the District's deposits was \$7,440,523 and the bank balance was \$7,908,377. The District is required by state statute to deposit funds in depositories that are either banks, banking institutions or trust companies located in Commonwealth of Pennsylvania. To the extent that such deposits exceed federal insurance, the depositories must pledge as collateral obligations of the United States, Commonwealth of Pennsylvania or any political subdivision. Under Act 72 of 1971, as amended, the depositories may meet this collateralization requirement by pooling appropriate securities to cover all public funds on deposit. Of the bank balance, \$250,000 was covered by federal depository insurance and \$5,332,449 was collateralized by the District's depositories in accordance with Act 72. The remaining cash deposits of the District are in the Pennsylvania School District Liquid Asset Fund ("**PSDLAF**"). Although not registered with the Securities and Exchange Commission and not subject to regulatory oversight, PSDLAF acts like a money market mutual fund in that its objective is to maintain a stable net asset value of \$1 per share, is rated by a nationally recognized statistical rating organization and is subject to an independent annual audit. As of June 30, 2021, PSDLAF was rated as AAA by a nationally recognized statistical rating agency.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

Investments

As of June 30, 2021, the District had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>			
		<u>Less than 1</u>	<u>1 – 5</u>	<u>6 – 10</u>	<u>11 – 15</u>
Certificates of deposit	\$ 7,782,058	\$6,329,574	\$1,452,484	\$ -	\$ -
U.S. Treasury and agency securities	<u>10,993,490</u>	<u>-</u>	<u>2,932,690</u>	<u>8,060,800</u>	<u>-</u>
	<u>\$18,775,548</u>	<u>\$6,329,574</u>	<u>\$4,385,174</u>	<u>\$8,060,800</u>	<u>\$ -</u>

U.S. Treasury and agency securities were valued using Level 2 inputs.

Reconciliation of Investments to the Financial Statements

Total investments above	\$18,775,548
Time deposits classified as investments on balance sheet	<u>3,244,873</u>
Total investments per financial statements	<u>\$22,020,421</u>

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral security that are in the possession of an outside party. The District had no investments subject to custodial credit risk as of June 30, 2021.

Interest Rate Risk

The District's investment policy limits investment maturities in accordance with state statutes as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2021, the District was subject to interest rate risk to the extent interest rate changes impact the District's investments.

Credit Risk

The District's investment policy limits its investments that are not backed by the "full faith and credit" of the federal and state government to those with the highest credit rating available for such investments issued by a recognized statistical rating organization.

(4) CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets not being depreciated				
Land and improvements	\$ 6,159,900	\$ -	\$ -	\$ 6,159,900
Construction in progress	<u>-</u>	<u>483,560</u>	<u>-</u>	<u>483,560</u>
Total capital assets not being depreciated	<u>6,159,900</u>	<u>483,560</u>	<u>-</u>	<u>6,643,460</u>
Capital assets being depreciated				
Buildings and improvements	89,022,906	-	-	89,022,906
Furniture and equipment	<u>3,960,773</u>	<u>126,257</u>	<u>15,920</u>	<u>4,071,110</u>
Total capital assets being depreciated	<u>92,983,679</u>	<u>126,257</u>	<u>15,920</u>	<u>93,094,016</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

Less accumulated depreciation for				
Buildings and improvements	(50,692,348)	(2,751,088)	-	(53,443,436)
Furniture and equipment	(2,309,144)	(334,385)	(9,287)	(2,634,242)
Total accumulated depreciation	(53,001,492)	(3,085,473)	(9,287)	(56,077,678)
Total capital assets being depreciated, net	39,982,187	(2,959,216)	6,633	37,016,338
Governmental activities, net	\$ 46,142,087	\$ (2,475,656)	\$ 6,633	\$ 43,659,798
Business-type activities				
Capital assets not being depreciated				
Construction in progress	\$ -	\$ 24,297	\$ -	\$ 24,297
Capital assets being depreciated				
Machinery and equipment	587,233	26,220	-	613,453
Less accumulated depreciation				
Machinery and equipment	(441,296)	(23,613)	-	(464,909)
Total capital assets being depreciated, net	145,937	2,607	-	148,544
Business-type activities, net	\$ 145,937	\$ 26,904	\$ -	\$ 172,841

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

Governmental activities	
Instruction	\$2,372,964
Administrative and financial support services	91,322
Operation and maintenance of plant services	153,706
Pupil transportation	51,699
Student activities	415,782
Total depreciation expense – governmental activities	\$3,085,473
Business-type activities	
Food service	\$ 23,613

As of June 30, 2021, the District had outstanding construction projects to be completed. Construction commitments and the amounts completed as of June 30, 2021 are as follows:

	Project Amount	Completed Through June 30, 2021	Remaining Commitments
Governmental activities – Early Childhood Building	<u>\$835,305</u>	<u>\$483,560</u>	<u>\$351,745</u>
Business-type activities – Dishwasher	<u>\$ 48,594</u>	<u>\$ 24,297</u>	<u>\$ 24,297</u>

(5) INTERNAL RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2021 is as follows:

Receivable To	Amount	Payable From	Amount
School-Age Child Care Fund	\$ 38,022	General Fund	\$ 38,022
General Fund	466,790	Internal Service Fund	466,790
General Fund	<u>314,012</u>	Food Service Fund	<u>314,012</u>
	<u>\$818,824</u>		<u>\$818,824</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

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

A summary of interfund transfers for the year ended June 30, 2021 is as follows:

<u>Transfers In</u>	<u>Amount</u>	<u>Transfers Out</u>	<u>Amount</u>
Food Service Fund	<u>\$ 50,517</u>	Capital Projects Fund	<u>\$ 50,517</u>

A transfer was made from the Capital Projects Fund to the Food Service Fund as a capital contribution.

(6) NONCURRENT LIABILITIES

The following summarizes the changes in noncurrent liabilities for the year ended June 30, 2021:

	<u>Balance July 1, 2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2021</u>	<u>Amount Due Within One Year</u>
Governmental activities					
General obligation debt					
Bonds payable	\$ 6,030,000	\$ 9,250,000	545,000	14,735,000	2,560,000
Notes payable	7,418,000	-	6,303,000	1,115,000	1,115,000
Bond premiums	18,479	-	18,479	-	-
Total general obligation debt	<u>13,466,479</u>	<u>9,250,000</u>	<u>6,866,479</u>	<u>15,850,000</u>	<u>3,675,000</u>
Other noncurrent liabilities					
Capital leases	119,588	62,700	54,155	128,133	48,429
Accrued retirement bonuses	3,186,695	-	63,315	3,123,380	-
OPEB liability	3,321,098	-	184,393	3,136,705	-
Net OPEB liability – PSERS	3,383,465	-	78,477	3,304,988	-
Net pension liability – PSERS	74,618,072	2,578,748	-	77,196,820	-
Total other noncurrent liabilities	<u>84,628,918</u>	<u>2,641,448</u>	<u>380,340</u>	<u>86,890,026</u>	<u>48,429</u>
Total governmental activities	<u>98,095,397</u>	<u>11,891,448</u>	<u>7,246,819</u>	<u>102,740,026</u>	<u>3,723,429</u>
Business-type activities					
Accrued retirement bonuses	28,091	-	1,076	27,015	-
OPEB liability	177,140	-	31,399	145,741	-
Net OPEB liability – PSERS	142,839	54,663	-	197,502	-
Net pension liability – PSERS	2,947,492	-	377,106	2,570,386	-
Total business-type activities	<u>3,295,562</u>	<u>54,663</u>	<u>409,581</u>	<u>2,940,644</u>	<u>-</u>
Total noncurrent liabilities	<u>\$101,390,959</u>	<u>\$11,946,111</u>	<u>\$7,656,400</u>	<u>\$105,680,670</u>	<u>\$3,723,429</u>

Non-current liabilities of governmental activities are generally liquidated by the General Fund, while noncurrent liabilities of the business-type activities are liquidated by the Food Service and School-Age Child Care Funds.

(7) GENERAL OBLIGATION DEBT

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

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

General obligation debt outstanding as of June 30, 2021 consisted of the following:

<u>Description</u>	<u>Interest Rate(s)</u>	<u>Original Issue Amount</u>	<u>Final Maturity</u>	<u>Principal Outstanding</u>
General obligation notes				
Series of 2002	2.01% - 2.64%	\$15,000,000	02/05/2022	\$ 1,115,000
General obligation bonds				
Series of 2017	2.41%	\$ 7,555,000	03/01/2027	5,485,000
Series of 2021	1.332%	\$ 9,250,000	03/01/2028	<u>9,250,000</u>
Total general obligation bonds				<u>14,735,000</u>
Total general obligation debt				<u>\$15,850,000</u>

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

<u>Year ending June 30,</u>	<u>Principal Maturities</u>	<u>Interest Maturities</u>	<u>Total Maturities</u>
2022	\$ 3,675,000	\$262,518	\$ 3,937,518
2023	1,955,000	193,756	2,148,756
2024	1,985,000	161,679	2,146,679
2025	2,020,000	129,040	2,149,040
2026	2,050,000	95,828	2,145,828
2027-2028	<u>4,165,000</u>	<u>89,760</u>	<u>4,254,760</u>
	<u>\$15,850,000</u>	<u>\$932,581</u>	<u>\$16,782,581</u>

Series of 2021 General Obligation Bonds

On April 1, 2021, the District issued \$9,250,000 of general obligation bonds, Series of 2021, the proceeds from which were to be used towards providing funds for capital projects, and to pay for the costs of issuance.

Interest Rate Management Plan

The General Obligation Notes, Series of 2002, of the District have been issued to the Delaware Valley Regional Finance Authority ("**DVRFA**"). The DVRFA was formed by certain counties in Southeastern Pennsylvania to provide financing to local government units ("**participants**") for various projects. DVRFA obtained the funds used to finance these projects by issuing its Local Government Revenue Bonds. In order to reduce the interest costs of participants in its loan program and to enhance their ability to manage their interest rate risks, DVRFA and the participants in its loan program, including the District, have entered into an Interest Rate Management Plan, the provisions of which allow the participants to select fixed or variable rates of interest on their loans. In order to provide this option to participants, DVRFA has entered into interest rate swap agreements with financial institutions. In the event that the swap agreements between DVRFA and the financial institutions are terminated and the value of the swaps to DVRFA at the time of termination is a liability, the participants are required to pay their proportionate share of the liability.

The value of the swap agreements relative to the General Obligation Notes, Series of 2002, at June 30, 2021 was an asset of \$144,381. The value of the swap agreements relative to the District's General Obligation Notes, Series of 2002, is not reflected on the District's statement of net position (deficit).

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

(8) CAPITAL LEASES

The District has entered into long-term lease agreements for vehicles and equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of future minimum lease payments as of the inception dates. The future minimum lease payments under the capital leases and the net present value of the future minimum lease payments as of June 30, 2021 are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 48,429	\$4,481	\$ 52,910
2023	36,814	2,619	39,433
2024	28,036	1,209	29,245
2025	14,283	360	14,643
2026	<u>571</u>	<u>2</u>	<u>573</u>
	<u>\$128,133</u>	<u>\$8,671</u>	<u>\$136,804</u>

(9) ACCRUED RETIREMENT BONUSES

Upon voluntary retirement, a professional employee with qualifying years of service according to either the collective bargaining agreement or administrator agreement will receive a lump sum retirement bonus. A summary of the amount recorded as a liability for these accrued retirement bonuses is as follows for June 30, 2021:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Accrued retirement benefit	\$2,223,363	\$ 9,805
Accumulated sick day payout	<u>900,017</u>	<u>17,210</u>
	<u>\$3,123,380</u>	<u>\$27,015</u>

(10) 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.

Plan Description

PSERS is a governmental cost-sharing multi-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in PSERS include all full-time public employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.state.pa.us.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year credited service; (b) age 60 with 30 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 membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2.00% or 2.50%, depending upon membership class, of the member's final average salary (as defined in the code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

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

Death benefits are payable upon the death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three years of credited service for Class T-E and Class T-F members) or who has at least five years of credited service (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

Active members who joined PSERS prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.50% (Membership Class T-D) of the member's qualifying compensation.

Members who joined PSERS on or after July 22, 1983 and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.50% (Membership Class T-D) of the member's qualifying compensation.

Members who joined PSERS after June 30, 2001 and before July 1, 2011, contribute at 7.50% (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.

Members who joined PSERS after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.50% (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect T-F membership, contribute at 10.30% (base rate) of the member's qualifying compensation. Membership Class T-E and T-F are affected by a "shared risk" provision in Act 120 of 2010 that in future fiscal years could cause Membership Class T-E contribution rate to fluctuate between 7.50% and 9.50% and Membership Class T-F contribution rate to fluctuate between 10.30% and 12.30%.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

Employer Contributions

The District's contractually required contribution rate for fiscal year ended June 30, 2021 was 33.51% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the plan from the District were \$7,818,756 for the year ended June 30, 2021.

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

At June 30, 2021, the District reported a liability of \$79,767,206 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by rolling forward PSERS' total pension liability as of June 30, 2019 to June 30, 2020. 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, 2020, the District's proportion was 0.1620 percent, which was a decrease of 0.0038 percent from its proportion measured as of June 30, 2019. As of June 30, 2021, the net pension liability of \$77,196,820 is related to the governmental funds and is recorded in the governmental activities in the government-wide statement of net position (deficit) and the remaining \$2,570,386 of the net pension liability is recorded as a liability in the proprietary fund statement of net position, and in the business-type activities in the government-wide statement of net position (deficit).

For the year ended June 30, 2021, the District recognized pension expense of \$7,905,000. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual experience	\$ 208,674	\$1,911,815
Difference between expected and actual investment earnings	3,505,665	-
Changes in proportions	299,800	1,926,500
Difference between employer contributions and proportionate share of total contributions	13,026	-
Contributions subsequent to the measurement date	<u>7,818,756</u>	<u>-</u>
	<u>\$11,845,921</u>	<u>\$3,838,315</u>

\$7,818,756 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021 (measurement date). Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Measurement Date Year ended June 30,

2021	\$ (907,726)
2022	(530,826)
2023	585,946
2024	<u>1,041,456</u>
	<u>\$ 188,850</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

Actuarial Assumptions

The total pension liability as of June 30, 2020 was determined by rolling forward PSERS's total pension liability as the June 30, 2019 actuarial valuation to June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 7.25%, includes inflation at 2.75%
- Salary growth – Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Mortality rates were 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.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study that was performed for the five-year period ending June 30, 2015.

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	15.0 %	5.2%
Private equity	15.0 %	7.2%
Fixed income	36.0 %	1.1%
Commodities	8.0 %	1.8%
Absolute return	10.0 %	2.5%
Infrastructure/MLPs	6.0 %	5.7%
Real estate	10.0 %	5.5%
Risk parity	8.0 %	3.3%
Cash	6.0 %	(1.0)%
Financing (LIBOR)	(14.0)%	(0.7)%
	<u>100.0 %</u>	

The above was the PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2020.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on the plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

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

The following represents the net pension liability, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

	<u>1% Decrease 6.25%</u>	<u>Current Discount Rate 7.25%</u>	<u>1% Increase 8.25%</u>
District's proportionate share of the net pension liability	<u>\$98,688,889</u>	<u>\$79,767,206</u>	<u>\$63,737,897</u>

Pension Plan Fiduciary Net Position

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

(11) OTHER POST-EMPLOYMENT BENEFITS

Single-Employer Defined Benefit OPEB Plan

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

OPEB Plan Membership

Membership in the OPEB plan consisted of the following at July 1, 2019:

Active plan members	331
Inactive plan members entitled to but not yet receiving benefits	-
Inactive plan members or beneficiaries currently receiving benefits	<u>26</u>
Total	<u>357</u>

Funding Policy

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

OPEB Liability

The District's OPEB liability has been measured as of June 30, 2021. The total OPEB liability was determined by an actuarial valuation as of July 1, 2019, and by rolling forward the liabilities from the July 1, 2019 actuarial valuation through the measurement date. No significant events or changes in assumptions occurred between the valuation date and the fiscal year end. The net OPEB liability is \$3,282,446, all of which is unfunded. As of June 30, 2021, the OPEB liability of \$3,136,705 is related to the governmental funds and is recorded in the governmental activities in the government-wide statement of net position (deficit) and the remaining \$145,741 of the OPEB liability is recorded as a liability in the proprietary fund statement of net position, and in the business-type activities in the government-wide statement of net position (deficit). The District's change in its OPEB liability for the year ended June 30, 2021 was as follows:

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

Balances as of July 1, 2020	<u>\$3,498,238</u>
Changes for the year:	
Service cost	31,135
Interest on total OPEB liability	116,621
Benefit payments	<u>(363,548)</u>
Net changes	<u>(215,792)</u>
Balances as of June 30, 2021	<u>\$3,282,446</u>

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

For the year ended June 30, 2021, the District recognized OPEB expense of \$375,019. At June 30, 2021, the District had deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 73,779	\$26,170
Changes in assumptions	<u>768,796</u>	<u>-</u>
	<u>\$842,575</u>	<u>\$26,170</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,

2022	\$239,699
2023	239,699
2024	239,699
2025	<u>97,308</u>
	<u>\$816,405</u>

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

The following presents the OPEB liability for June 30, 2021, calculated using current healthcare cost trends as well as what the OPEB liability would be if it health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
OPEB liability	<u>\$2,880,957</u>	<u>\$3,282,446</u>	<u>\$3,732,439</u>

The following presents the net OPEB liability of the District calculated using the discount rate of 3.50%, as well as what the OPEB liability would be if it were calculated using the discount rate that is one percentage point lower (2.50%) or 1 percentage point higher (4.50%) than the current rate:

Sensitivity of the OPEB Liability to Changes in the Discount Rate

	<u>1% Decrease 2.50%</u>	<u>Current Discount Rate 3.50%</u>	<u>1% Increase 4.50%</u>
OPEB Liability	<u>\$3,524,608</u>	<u>\$3,282,446</u>	<u>\$3,067,836</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

Actuarial Methods and Significant Assumptions

The OPEB Liability as of June 30, 2021, was determined by rolling forward the OPEB liability as of July 1, 2019 to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - entry age normal.
- Discount rate - 3.50% - 20-year high-grade municipal rate index; previously rate of 3.00% was assumed
- Salary growth - an annual rate of 2.50%
- Assumed healthcare cost trends – 7.00% in 2019-2020, 6.00% in 2020/21 and 5.00% in 2021+.
- Mortality rates were based on the PubT.H.2000 Employee (Male and Female weighted by headcount) and projected using the MP-2018 mortality improvement scale as published by the Society of Actuaries.

Cost Sharing Multiple-Employer Defined Benefit OPEB Plan

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of 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.

Plan Description

PSERS provides health insurance premium assistance which, is a governmental cost sharing, multiple-employer OPEB plan for all eligible retirees who qualify and elect to participate. Employer contribution rates for health insurance premium assistance are established to provide reserves in the health insurance account that are sufficient for the payment of health insurance premium assistance benefits for each succeeding year. Effective January 1, 2002 under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' health options program. As of June 30, 2020, there were no assumed future benefit increases to participating eligible retirees.

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

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

Benefits Provided

Participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' health options program. As of June 30, 2020, there were no assumed future benefit increases to participating eligible retirees.

Employer Contributions

The District's contractually required contribution rate for the fiscal year ended June 30, 2021 was 0.82% 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 \$190,305 for the year ended June 30, 2021.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

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

At June 30, 2021, the District reported a liability of \$3,502,490 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward PSERS' total OPEB liability as of June 30, 2019 to June 30, 2020. 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, 2020, the District's proportion was 0.1621 percent, which was a decrease of 0.0037 percent from its proportion measured as of June 30, 2019. As of June 30, 2021, the OPEB liability of \$3,304,988 is related to the governmental funds and is recorded in the governmental activities in the government-wide statement of net position and the remaining \$197,502 of the OPEB liability is recorded as a liability in the proprietary fund statement of net position, and in the business-type activities in the government-wide statement of net position (deficit).

For the year ended June 30, 2021, the District recognized OPEB expense of \$169,000. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between expected and actual experience	\$ 32,228	\$ -
Changes in assumptions	142,728	76,845
Net difference between projected and actual investment earnings	6,043	-
Changes in proportions	30,428	107,429
Difference between employer contributions and their proportionate share of total contributions	-	1,368
Contributions subsequent to the measurement date	<u>190,305</u>	<u>-</u>
	<u>\$401,732</u>	<u>\$185,642</u>

\$190,305 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021 (measurement date). Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Measurement Date Year ended June 30,

2021	\$ 1,656
2022	1,488
2023	819
2024	15,981
2025	6,037
Thereafter	<u>(196)</u>
	<u>\$25,785</u>

Actuarial Assumptions

The OPEB liability as of June 30, 2020, was determined by rolling forward the PSERS' OPEB liability as of June 30, 2019 to June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

- Actuarial cost method – entry age normal – level % of pay
- Investment return – 2.66% – Standard & Poors 20 year municipal bond rate
- Salary growth – Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% 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 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.

Participation rate:

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study that was performed for the five year period June 30, 2015.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2018 determined the employer contribution rate for fiscal year 2020.
- Cost method - amount necessary to assure solvency of premium assistance through the third fiscal year after the valuation date.
- Asset valuation method: market value.
- Participation rate: 63% of eligible retirees are assumed to elect premium assistance.
- Mortality rates and retirement ages were based on the RP-2000 combined healthy annuitant tables with age set back 3 for both males and females for healthy annuitants and for dependent beneficiaries. For disabled annuitants, the RP-2000 combined disabled tables with age set back 7 years for males and 3 years for females for disabled annuitants. (A unisex table based on the RP-2000 combined healthy annuitant tables with age set back 3 years for both genders assuming the population consists of 25% males and 75% females is used to determine actuarial equivalent benefits.)

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

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

<u>OPEB – Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	50.30%	(1.00)%
US Core Fixed Income	46.50%	(0.10)%
Non-US Developed Fixed	<u>3.20%</u>	(0.10)%
	<u>100.00%</u>	

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

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, 2020.

Discount Rate

The discount rate used to measure the OPEB liability was 2.66%. Under the OPEB plan's funding policy, contributions are structured for short term funding of health insurance premium assistance. The funding policy sets contribution rates necessary to assure solvency of health insurance premium assistance through the third fiscal year after the actuarial valuation date. The health insurance premium assistance account is funded to establish reserves that are sufficient for the payment of health insurance premium assistance benefits for each succeeding year. Due to the short term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore the OPEB plan is considered a "pay-as-you-go" plan. A discount rate of 2.66% which represents the Standard & Poor's 20-year municipal bond rate at June 30, 2020, was applied to all projected benefit payments to measure the total OPEB liability.

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

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual health insurance premium assistance. As of June 30, 2020, retirees health insurance premium assistance benefits are not subject to future healthcare cost increases. The healthcare insurance premium assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on healthcare cost trends as depicted below.

The following presents the net OPEB liability for June 30, 2020, calculated using current healthcare cost trends as well as what net OPEB liability would be if it health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
District's proportionate share of the net OPEB liability	<u>\$3,502,041</u>	<u>\$3,502,490</u>	<u>\$3,502,848</u>

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

The following presents the net OPEB liability, calculated using the discount rate of 2.66%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.66%) or 1-percentage-point higher (3.66%) than the current rate:

	<u>1% Decrease 1.66%</u>	<u>Current Discount Rate 2.66%</u>	<u>1% Increase 3.66%</u>
District's proportionate share of the net OPEB liability	<u>\$3,993,379</u>	<u>\$3,502,490</u>	<u>\$3,095,992</u>

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 PSERS's website at www.psers.pa.gov.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

(12) JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATION

Joint Ventures

Lancaster County Career and Technology Center

The District and the other 15 Lancaster County school districts participate in the Lancaster County Career and Technology Center ("**LCCTC**"). The LCCTC provides vocational-technical training and education to students of the participating school districts. The LCCTC is controlled by a joint board comprised of representative school board members of the participating school districts. District oversight of the LCCTC operations is the responsibility of the joint board. The District's share of operating costs for the LCCTC fluctuates based on the District's percentage of enrollment. The District's share of operating costs for 2020-2021 was \$574,967.

Lancaster County Career and Technology Center Authority

The District and the other 15 Lancaster County school districts also participate in a joint venture for the operation of the Lancaster County Career and Technology Center Authority (the "**Authority**"). The Authority oversees acquiring, holding, constructing, improving and maintaining the LCCTC school buildings and facilities. The Authority is controlled by a joint board comprised of representative school board members of the participating school districts in the Authority. As further described below, the participating school districts have entered into a long-term lease agreement with the Authority to provide rental payments sufficient to retire the Authority's outstanding debt obligations. The District's share of rent expense for 2020-2021 was \$89,617.

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

Year ending June 30,

2022	\$ 67,757
2023	67,493
2024	67,211
2025	67,386
2026	67,738
2027-2031	333,516
2032-2036	330,230
2037	66,110
	<u>\$1,067,441</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

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

Jointly Governed Organizations

Lancaster-Lebanon Intermediate Unit

The District and the other Lancaster and Lebanon County school districts are participating members of the Lancaster-Lebanon Intermediate Unit (the "**LLIU**"). The LLIU is a regional educational service agency, established by the Commonwealth of Pennsylvania, which is governed by a joint committee consisting of School Board members from each participating school district. The School Board of each participating school district must approve the annual program budget for the LLIU but the participating school districts have no ongoing fiduciary interest or responsibility to the LLIU. The LLIU is a self-sustaining organization that provides a broad array of services to the participating school districts which include: curriculum development and instructional improvement; educational planning services; instructional material; continuing professional development; pupil personnel services; management services and federal liaison services. During 2020-2021, the District contracted with the LLIU for special education services which totaled \$1,415,346.

Lancaster-Lebanon Joint Authority

The District and the other Lancaster and Lebanon County school district are also participating members of the Lancaster-Lebanon Joint Authority (the "**Authority**"). The Authority oversees acquiring, holding, constructing, improving and maintaining the buildings and facilities maintained for the participating school districts and the LLIU, which is governed by a joint committee consisting of School Board members from each participating school district. During 2020-2021, the District did not have any financial transactions with the Authority.

Lancaster County Tax Collection Bureau

The District and the other 15 Lancaster County school districts along with Octorara Area School District of Chester County and the municipalities represented by those school districts are participating members of the Lancaster County Tax Collection Bureau (the "**Bureau**") for the collection of earned income taxes. Each participating school district appoints one member to serve on the joint operating committee and 16 members are appointed by the participating municipalities. The Bureau is a self-sustaining organization in which the participating members have no ongoing fiduciary interest or responsibility. The Bureau's operating expenditures are deducted from each members earned income tax distributions. During 2020-2021, the District's portion of operating expenditures for the Bureau totaled \$47,128.

(13) OPERATING LEASES

Lessee

The District leases office and computer equipment under non-cancelable operating leases expiring at various dates through May 2026. Rent expense for the office and computer equipment including additional operating costs, was \$350,028 for 2020-2021.

Future minimum lease payments under these leases are as follows:

Year ending June 30,

2022	\$293,037
2023	229,009
2024	124,038
2025	93,600
2026	28,999
	<u>\$768,683</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

Lessor

The District entered into an agreement to lease Strasburg Elementary School to a non-profit entity under a non-cancelable lease agreement that expired May 30, 2019, at which point the lease became month to month until either party gives written notice based on the terms of the lease. Rental payments are due monthly from the tenant. Under the terms of the lease agreement, the tenant is responsible for all expenses associated with the building. Rent and utility relief was granted to the non-profit in March 2020. The District received utility reimbursements through September 2020 and one month's rent for the 2020-2021 school year before the tenant vacated the property. There is no current tenant. Rental income under this lease was \$6,575 for 2020-2021.

(14) CONTINGENCIES AND COMMITMENTS

Government Grants and Awards

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

Litigation

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

(15) RISK MANAGEMENT

Health Insurance

The District participates in a consortium with the LLIU to provide a self-insurance program for health insurance and related expenses for eligible employees, spouses and dependents. Accordingly, benefit payments plus an administrative charge are made to a third-party administrator, who approves and processes all claims. The District was limited in liability to \$175,000 per individual and \$6,880,187 in total for self-insurance medical claims for the year ended June 30, 2021. The District has recorded a liability in the Internal Service Fund for claims incurred through June 30, 2020 which has historically been satisfied within 60 days after June 30. The following table presents the components of the self-insurance medical claims liability and the related changes in the claims liability for the year ended June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Insurance claims liability – beginning of year	\$ 402,120	\$ 1,225,920
Current year insurance claims and changes in estimates	6,409,545	4,308,263
Insurance claims paid	<u>(6,327,257)</u>	<u>(5,132,063)</u>
Insurance claims liability – end of year	<u>\$ 484,408</u>	<u>\$ 402,120</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

Workers' Compensation

The District, participating member school districts from Pennsylvania and the LLIU participate in the Lancaster-Lebanon Public Schools Workers' Compensation Fund (the "**Fund**"), which is a cooperative voluntary trust arrangement. The District and the other participating members pay an annual premium to the Fund for the purpose of seeking prevention or lessening of claims due to injuries of employees of the participating members and pooling workers' compensation and occupational disease insurance risks, reserves, claims, and losses and providing self-insurance and reinsurance thereof. It is the intent of the participating members of the Fund that the Fund will utilize funds contributed by the participating members, which shall be held in trust by the Fund, to provide self-insurance and reimbursement to the members for their obligations to pay compensation as required under the Workers' Compensation Act and the Pennsylvania Occupational Disease Act and to purchase excess and aggregate insurance. As of June 30, 2021, the District is not aware of any additional assessments relating to this Fund.

Other Risks

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

(16) PRIOR PERIOD RESTATEMENT

As a result of the implementation of GASB Statement No. 84 "*Fiduciary Activities*", the District made a prior period adjustment to record net position for its Custodial Fund within its fiduciary activities. This prior period adjustment and its effect on net position at July 1, 2020 was an increase in Custodial Fund net position of \$134,697. Prior to the implementation of GASB Statement No. 84, custodial fund assets equaled liabilities and did not involve measurement of results of operations.

(17) SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 20, 2021, the date on which the financial statements were available to be issued. No material subsequent events have occurred since June 30, 2021 that required recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

Year ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local sources	\$ 39,206,358	\$ 39,206,358	\$ 40,721,263	\$ 1,514,905
State sources	13,309,172	13,309,172	13,223,715	(85,457)
Federal sources	998,060	998,060	1,813,146	815,086
Total revenues	53,513,590	53,513,590	55,758,124	2,244,534
EXPENDITURES				
Instruction				
Regular programs	23,706,377	23,706,377	23,473,297	233,080
Special programs	8,384,955	8,384,955	8,258,240	126,715
Vocational programs	869,515	869,515	906,933	(37,418)
Other instructional programs	350,560	350,560	340,190	10,370
Nonpublic school programs	-	-	31,327	(31,327)
Total instruction	33,311,407	33,311,407	33,009,987	301,420
Support services				
Pupil support services	2,351,678	2,351,678	2,243,713	107,965
Instructional staff services	1,000,998	1,000,998	886,122	114,876
Administrative services	3,135,419	3,135,419	2,888,106	247,313
Pupil health	607,100	607,100	588,407	18,693
Business services	581,090	581,090	618,997	(37,907)
Operation and maintenance of plant services	4,062,995	4,062,995	3,907,090	155,905
Student transportation services	1,858,854	1,858,854	1,793,635	65,219
Support services - central	1,549,670	1,549,670	1,521,446	28,224
Other support services	27,400	27,400	26,302	1,098
Total support services	15,175,204	15,175,204	14,473,818	701,386
Operation of noninstructional services				
Student activities	1,210,111	1,210,111	995,443	214,668
Community services	6,000	6,000	6,000	-
Scholarship and awards	1,750	1,750	1,750	-
Total operation of noninstructional services	1,217,861	1,217,861	1,003,193	214,668
Debt service	6,035,400	6,035,400	7,052,342	(1,016,942)
Total expenditures	55,739,872	55,739,872	55,539,340	200,532
Excess (deficiencies) of revenues over (under) expenditures	(2,226,282)	(2,226,282)	218,784	2,445,066
OTHER FINANCING SOURCES (USES)				
Budgetary reserve	(769,662)	(769,662)	-	769,662
Total other financing sources (uses)	(769,662)	(769,662)	-	769,662
NET CHANGE IN FUND BALANCE	\$ (2,995,944)	\$ (2,995,944)	218,784	\$ 3,214,728
FUND BALANCE				
Beginning of year			9,371,402	
End of year			\$ 9,590,186	

LAMPETER-STRASBURG SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - PSERS

Year ended June 30

	Measurement Date						
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability	0.1620%	0.1658%	0.1677%	0.1687%	0.1654%	0.1627%	0.1586%
District's proportionate share of the net pension liability	\$ 79,767,206	\$ 77,565,564	\$ 80,504,000	\$ 83,318,000	\$ 81,967,000	\$ 70,474,000	\$ 62,775,000
District's covered-employee payroll	\$ 22,756,687	\$ 22,874,758	\$ 22,586,915	\$ 22,464,381	\$ 21,422,799	\$ 20,932,889	\$ 20,235,000
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	350.52%	339.09%	356.42%	370.89%	382.62%	336.67%	310.23%
Plan fiduciary net position as a percentage of the total pension liability	54.32%	55.66%	54.00%	52.00%	50.00%	54.00%	57.00%

In accordance with GASB Statement No. 68, this schedule has been prepared prospectively. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

LAMPETER-STRASBURG SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PENSION PLAN CONTRIBUTIONS - PSERS

Year ended June 30

	Measurement Date						
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 7,567,313	\$ 7,424,915	\$ 7,116,000	\$ 6,453,000	\$ 5,262,000	\$ 4,201,000	\$ 3,159,000
Contributions in relation to the contractually required contribution	<u>\$ 7,567,313</u>	<u>\$ 7,435,753</u>	<u>\$ 7,131,159</u>	<u>\$ 6,455,302</u>	<u>\$ 5,416,000</u>	<u>\$ 4,289,181</u>	<u>\$ 3,259,735</u>
Contribution deficiency (excess)	-	(10,838)	(15,159)	(2,302)	(154,000)	(88,181)	(100,735)
District's covered-employee payroll	\$ 22,756,687	\$ 22,874,758	\$ 22,586,915	\$ 22,464,381	\$ 21,422,799	\$ 20,932,889	\$ 20,235,020
Contributions as a percentage of covered-employee payroll	33.25%	32.51%	31.57%	28.74%	25.28%	20.49%	16.11%

In accordance with GASB Statement No. 68, this schedule has been prepared prospectively. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

LAMPETER-STRASBURG SCHOOL DISTRICT

SCHEDULE OF CHANGES IN OPEB LIABILITY - SINGLE EMPLOYER PLAN

Year ended June 30

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
TOTAL OPEB LIABILITY				
Service cost	\$ 31,135	\$ 29,442	\$ 32,599	\$ 79,241
Interest on total OPEB liability	116,621	81,321	83,391	88,164
Differences between expected and actual experience	-	121,533	-	(52,534)
Changes of assumptions	-	660,443	-	738,499
Benefit payments	<u>(363,548)</u>	<u>(180,949)</u>	<u>(185,852)</u>	<u>(243,851)</u>
Net change in total OPEB liability	(215,792)	711,790	(69,862)	609,519
Total OPEB liability, beginning	<u>3,498,238</u>	<u>2,786,448</u>	<u>2,856,310</u>	<u>2,246,791</u>
Total OPEB liability, ending	<u>\$ 3,282,446</u>	<u>\$ 3,498,238</u>	<u>\$ 2,786,448</u>	<u>\$ 2,856,310</u>
Fiduciary net position as a % of total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered payroll	\$ 21,391,318	\$ 20,869,579	\$ 19,566,848	\$ 19,089,608
Net OPEB liability as a % of covered payroll	15.34%	16.76%	14.24%	14.96%

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

LAMPETER-STRASBURG SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY -PSERS

Year ended June 30

	Measurement Date			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the net OPEB liability	0.1621%	0.1658%	0.1677%	0.1687%
District's proportionate share of the net OPEB liability	\$ 3,502,490	\$ 3,526,304	\$ 3,496,000	\$ 3,437,000
District's covered-employee payroll	\$ 22,756,687	\$ 22,871,758	\$ 22,586,915	\$ 22,464,381
District's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	15.39%	15.42%	15.48%	15.30%
Plan fiduciary net position as a percentage of the total net OPEB liability	5.69%	5.56%	5.56%	6.00%

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

LAMPETER-STRASBURG SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S OPEB PLAN CONTRIBUTIONS - PSERS

Year ended June 30

	Measurement Date			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 190,829	\$ 189,959	\$ 187,000	\$ 187,000
Contributions in relation to the contractually required contribution	<u>\$ 190,739</u>	<u>\$ 189,315</u>	<u>\$ 186,480</u>	<u>\$ 183,490</u>
Contribution deficiency (excess)	90	644	520	3,510
District's covered-employee payroll	\$ 22,756,687	\$ 22,871,758	\$ 22,586,915	\$ 22,464,381
Contributions as a percentage of covered-employee payroll	0.84%	0.83%	0.83%	0.82%

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

SINGLE AUDIT

LAMPETER-STRASBURG SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2021

<u>Federal Grantor/Pass-Through Grantor/Project Title</u>	<u>Source Code</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Grant Period Beginning/Ending Dates</u>	<u>Grant Amount</u>	<u>Total Received for Year</u>	<u>Accrued (Deferred) Revenue July 1, 2020</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Accrued (Deferred) Revenue June 30, 2021</u>	<u>Passed Through to Subrecipients</u>
<u>U.S. Department of Education</u>											
<u>Passed-Through the Pennsylvania Department of Education</u>											
Title I - Improving Basic Programs	I	84.010	013-200220	07/01/19 - 09/30/20	\$ 404,302	\$ 80,845	\$ 67,278	\$ 13,567	\$ 13,567	\$ -	\$ -
Title I - Improving Basic Programs	I	84.010	013-210220	07/01/20 - 09/30/21	392,262	236,506	-	247,933	247,933	11,427	-
Total CFDA #84.010						317,351	67,278	261,500	261,500	11,427	-
Title II - Improving Teacher Quality	I	84.367	020-200220	07/01/19 - 09/30/20	91,645	18,003	18,003	-	-	-	-
Title II - Improving Teacher Quality	I	84.367	020-210220	07/01/20 - 09/30/21	78,898	73,790	-	77,470	77,470	3,680	-
Total CFDA #84.367						91,793	18,003	77,470	77,470	3,680	-
Title IV - Student Support and Academic Enrichment	I	84.424	144-210220	07/01/20 - 09/30/21	30,662	30,662	-	30,107	30,107	(555)	-
CARES Act - ESSER Fund Local	I	84.425	200-200220	03/13/20 - 09/30/21	332,071	279,639	-	326,729	326,729	47,090	-
COVID-19 SEIM	I	84.027	252-200220	03/13/20 - 09/30/21	14,350	14,350	-	14,350	14,350	-	-
<u>Passed Through the Lancaster-Lebanon I.U. #13</u>											
I.D.E.A. - Part B, Section 611	I	84.027	062-210013	07/01/20 - 09/30/21	493,685	493,685	-	493,685	493,685	-	-
Total CFDA #84.027						508,035	-	508,035	508,035	-	-
I.D.E.A. - Part B, Section 619	I	84.173	131-200013	07/01/19 - 06/30/20	2,618	2,618	2,618	-	-	-	-
I.D.E.A. - Part B, Section 619	I	84.173	131-210013	07/01/20 - 06/30/21	2,340	2,340	-	2,340	2,340	-	-
Total CFDA #84.173						4,958	2,618	2,340	2,340	-	-
<u>Passed-Through the Pennsylvania Commission on Crime and Delinquency</u>											
COVID-19 ESSER School Health & Safety Grants	I	84.425	2020-ES-1-01-34926	03/13/20 - 09/30/22	90,863	-	-	87,609	87,609	87,609	-
Total U.S. Department of Education						1,232,438	87,899	1,293,790	1,293,790	149,251	-

Continued on next page

<u>Federal Grantor/Pass-Through Grantor/Project Title</u>	<u>Source Code</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Grant Period Beginning/Ending Dates</u>	<u>Grant Amount</u>	<u>Total Received for Year</u>	<u>Accrued (Deferred) Revenue July 1, 2020</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Accrued (Deferred) Revenue June 30, 2021</u>	<u>Passed Through to Subrecipients</u>
<u>U.S. Department of Treasury</u>											
<u>Passed-Through the Pennsylvania Commission on Crime and Delinquency</u>											
COVID-19 Relief Fund	I	21.019	2020-CS-01-33361	03/01/20 - 10/30/20	235,232	235,232	14,891	220,341	220,341	-	-
<u>Passed-Through the County of Lancaster</u>											
COVID-19 Relief Fund	I	21.019	N/A	08/26/20 - 12/30/20	255,882	255,882	-	255,882	255,882	-	-
<u>Passed-Through Child Care Consultants</u>											
COVID-19 Relief Fund	I	21.019	N/A	03/01/20 - 11/30/20	25,700	25,700	-	25,700	25,700	-	-
Total U.S. Department of Treasury						516,814	14,891	501,923	501,923	-	-
<u>U.S. Department of Agriculture</u>											
<u>Passed-Through the Pennsylvania Department of Education</u>											
Breakfast Program	I	10.553	N/A	07/01/19 - 06/30/20	N/A	2,814	2,814	-	-	-	-
Breakfast Program	I	10.553	N/A	07/01/20 - 06/30/21	N/A	180,514	-	187,707	187,707	7,193	-
Total CFDA #10.553						183,328	2,814	187,707	187,707	7,193	-
National School Lunch Program	I	10.555	N/A	07/01/19 - 06/30/20	N/A	4,451	4,451	-	-	-	-
National School Lunch Program	I	10.555	N/A	07/01/20 - 06/30/21	N/A	747,352	-	774,410	774,410	27,058	-
<u>Passed-Through the Pennsylvania Department of Agriculture</u>											
National School Lunch Program	I	10.555	N/A	07/01/20 - 06/30/21	N/A	102,139	(34,858)	102,418	102,418	(34,579)	-
Total CFDA #10.555						853,942	(30,407)	876,828	876,828	(7,521)	-
Total U.S. Department of Agriculture						1,037,270	(27,593)	1,064,535	1,064,535	(328)	-
Total Federal Awards						\$ 2,786,522	\$ 75,197	\$ 2,860,248	\$ 2,860,248	\$ 148,923	\$ -
Special Education Cluster (IDEA) (CFDA's #84.027 and #84.173)						\$ 512,993	\$ 2,618	\$ 510,375	\$ 510,375	\$ -	\$ -
Child Nutrition Cluster (CFDA's #10.553 and #10.555)						\$ 1,037,270	\$ (27,593)	\$ 1,064,535	\$ 1,064,535	\$ (328)	\$ -

Legend

D - Direct Funding

I - Indirect Funding

CFDA - Catalog of Federal Domestic Assistance

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2021

(1) FEDERAL EXPENDITURES

The Schedule of Expenditures of Federal Awards reflects federal expenditures for all individual grants which were active during the fiscal year.

(2) BASIS OF ACCOUNTING

The District uses the modified accrual method of recording transactions except as noted for the accounting of donated commodities in Note 3. Revenues are recorded when measurable and available. Expenditures are recorded when incurred.

(3) NONMONETARY FEDERAL AWARDS – DONATED FOOD

The Commonwealth of Pennsylvania distributes federal surplus food to institutions (schools, hospitals and prisons) and to the needy. Expenditures reported in the Schedule of Expenditures of Federal Awards under CFDA #10.555 USDA Commodities represent federal surplus food consumed by the District during the 2020-2021 fiscal year.

(4) ACCESS PROGRAM

The District participates in the ACCESS Program which is a medical assistance program that reimburses local educational agencies for direct eligible health-related services provided to enrolled special needs students. Reimbursements are federal source revenues but are classified as fee-for-service and are not considered federal financial assistance. The amount of ACCESS funding recognized for the year ended June 30, 2021 was \$43,133.

(5) INDIRECT COSTS

The District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance. No indirect costs were charged to the District's Federal awards for the year ended June 30, 2021.

LAMPETER-STRASBURG SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended June 30, 2021

There were no audit findings for the year ended June 30, 2020.



**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
Lampeter-Strasburg School District
Lampeter, 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 Lampeter-Strasburg School District, Lampeter, Pennsylvania, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Lampeter-Strasburg School District's basic financial statements, and have issued our report thereon dated October 20, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lampeter-Strasburg School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lampeter-Strasburg School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Lampeter-Strasburg School District's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

BBD, LLP

**Philadelphia, Pennsylvania
October 20, 2021**



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

**Board of School Directors
Lampeter-Strasburg School District
Lampeter, Pennsylvania**

Report on Compliance for Each Major Federal Program

We have audited Lampeter-Strasburg School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lampeter-Strasburg School District's major federal programs for the year ended June 30, 2021. Lampeter-Strasburg School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Lampeter-Strasburg School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("**Uniform Guidance**"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lampeter-Strasburg School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Lampeter-Strasburg School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Lampeter-Strasburg School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Lampeter-Strasburg School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lampeter-Strasburg School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lampeter-Strasburg School District's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

BBD, LLP

**Philadelphia, Pennsylvania
October 20, 2021**

LAMPETER-STRASBURG SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2021

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Lampeter-Strasburg School District were prepared in accordance with GAAP.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements of Lampeter-Strasburg School District are reported in the 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.
3. No instances of noncompliance material to the financial statements of Lampeter-Strasburg School District, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over the major federal award programs are reported in the independent auditor's report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for Lampeter-Strasburg School District expresses an unmodified opinion on all major federal programs.
6. There are no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The program tested as a major program was:

 Child Nutrition Cluster:
 School Breakfast Program – CFDA Number 10.553
 National School Lunch Program – CFDA Number 10.555
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. The Lampeter-Strasburg School District did qualify as a low-risk auditee.

FINDINGS—FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



October 20, 2021

**Board of School Directors
Lampeter-Strasburg School District
Lampeter, Pennsylvania**

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 Lampeter-Strasburg School District, Lampeter, Pennsylvania (the "***District***") for the year ended June 30, 2021. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards, Government Auditing Standards and the Uniform Guidance

As stated in our engagement letter dated January 18, 2021, our responsibility as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provision of laws, regulations, contracts and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("***OMB***") Compliance Supplement applicable to its major federal program for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the District's compliance with those requirements.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As more fully described in the notes to the financial statements during the year ended June 30, 2021, the District implemented GASB Statement No. 84, "*Fiduciary Activities*". GASB Statement No. 84 improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. As a result of the implementation of GASB Statement No. 84, the District made a prior period adjustment to record its restricted net position for its Custodial Funds as of July 1, 2020 as more fully described in Note 16 to the financial statements. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were depreciation expense and the long-term liabilities recorded for the District's net pension liability and net other post-employment benefits liability. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable to the financial statement as a whole.

The disclosures in the financial statements are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 20, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to required supplementary information ("**RSI**") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that 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 supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

BBD, LLP

BBD, LLP



PUBLIC HEARING

On the proposed

Construction Of the NEW EARLY CHILDHOOD/KINDERGARTEN CENTER

To be held in the
Cafeteria of the
Lampeter-Strasburg High School

Located at
1600 Book Road
Lancaster, PA 17602

on

**Monday, December 6, 2021
6:30 pm**

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AGENDA

- | | | |
|----|---|---|
| 1. | CALL TO ORDER / INTRODUCTION | Melissa Herr
Board President |
| 2. | HEARING, DULY CONSTITUTED
By Barley Snyder, LLP | William C. McCarty, Esquire
Solicitor |
| 3. | PURPOSE OF THE MEETING
(Need for the Project) | Dr. Kevin Peart
Superintendent of Schools |
| 4. | PROJECT DESCRIPTION
By Crabtree, Rohrbaugh & Associates | Lawrence P. Levato, AIA, REFP
Principal |
| 5. | FINANCIAL ANALYSIS
By RBC Capital Markets, LLC | Kenneth A. Phillips
Bond Underwriter |
| 6. | PUBLIC COMMENT | |
| | A. | Pre-registered speakers / comments |
| | B. | Please raise hand, stand, and state name, address |
| | C. | One question at a time - five minute limitation per speaker |
| 7. | ADJOURNMENT | |

INTRODUCTION

The Board of School Directors of the Lampeter-Strasburg School District, West Lampeter, Pennsylvania is providing this opportunity to inform the public as to the School Board's consideration of a project to fully construct a new Early Childhood/Kindergarten Center, on the existing campus in Lancaster, Pennsylvania.

The project is in response to a district-wide review of physical facilities and academic program needs for the early childhood and kindergarten populations.

This public hearing is being held in accordance with Act 34 of 1973 of the Commonwealth of Pennsylvania. The purpose is to have the District Administration, Architect and Financial Advisors present a proposal for new construction.

The specific purposes for this hearing are as follows:

1. Establish the **need** for the project by reviewing events leading to the Board's consideration to build a new early childhood/Kindergarten school.
2. Review the various **options** considered by the Board prior to the decision to proceed with the current project proposal.
3. Describe the **construction elements** proposed to meet the educational program that serves as the basis for the project under consideration.
4. Present the estimated **construction cost**, the total project cost, indirect costs and the financial needs and estimate of the local tax impact of the project.
5. Provide citizens and residents an opportunity to offer **comments** and written testimony concerning the project.

Please feel free to participate during the comment period at the latter part of the presentation. An official transcript of the hearing is being recorded in order for the Board to consider and study your constructive comments, insights and observations.

PROJECT NEED

The Lampeter-Strasburg School District desires to construct a new Early Childhood/Kindergarten project on the main campus to address educational program and capacity issues at the current Lampeter Elementary School as well as providing opportunities for early childhood education programs and continued support of the School-Aged Child Care program. The goals for the new school reflect the Districts' emphasis on the importance of our community working collaboratively to help all of our children define and achieve their academic and life goals.

The addressing of capacity concerns at Lampeter Elementary is high on the priority list of the recently completed Feasibility Study. Due to space constraints, enrollment, and educational needs, it is recommended to construct a new Early Childhood/Kindergarten Center on campus. While Lampeter Elementary School is the newest school building, it is currently operating at 131% of its current capacity. There are many contributing factors for the current capacity concern. A major factor highlighted in the Feasibility Study presentation is a significant increase (240%) in our identified student population within the last three years. The majority of the instruction required for newly identified students mandates small group or individualized instruction. Lampeter Elementary does not have ample small group areas to meet this educational need for students.

The proposed building project is designed to improve the delivery of educational services, create the flexibility necessary to implement technological and educational innovations in the future and provide a physical plant and systems that are economical and sustainable. The ultimate goal is to provide all students who attend the Lampeter-Strasburg School District with a meaningful and quality education.

The Lampeter-Strasburg School District is a rural school district encompassing 36.2 square miles serving the students of Strasburg Borough, Strasburg Township and West Lampeter Township. The district is comprised of four school buildings – Lampeter Elementary School (grades K-2), Hans Herr Elementary (grades 3-5), Martin Meylin Middle School (grades 6-8), and Lampeter-Strasburg high School (grades 9-12), all of which are located on the campus in Lampeter. The school district employs approximately 398 employees which includes 212 instructional staff members.

The mission of the Lampeter-Strasburg School District recognizes that each child has unique abilities, talents and needs. The district is committed to providing, in an accountable partnership with the parents and the community, opportunities for each learner to acquire the knowledge, skills and values to become a responsible, productive citizen.

While the Lampeter-Strasburg School District vision statement is “Learning, Listening, Leading, Linking; in partnership with parents and the community, the goal is to empower all students to become responsible and respectful citizens, while inspiring them to lead, learn, compete, and serve in a global society, and to ensure that each student seeks to achieve personal excellence in order to serve their community. Lampeter-Strasburg School District works to provide a safe, caring, learning environment where students are expected to achieve and graduate ready to work, serve and succeed.” The Board acknowledges that the learning environment plays a critical role in providing educational opportunities for our children.

In December 2018, the District hired Crabtree, Rohrbaugh & Associates (CRA) to complete a district-wide feasibility study for all the district's facilities. CRA Architects met with district administration and the board on numerous occasions to review current conditions, enrollments, and anticipated enrollments, discuss options, review program requirements, and research and investigate building designs. Crabtree, Rohrbaugh & Associates developed several preliminary facility options and made recommendations to the Board of Directors and administration to assist in the decision-making process regarding the future utilization of the educational buildings.

Using the information provided, the district chose a new Early Childhood/ Kindergarten School to address the following:

- ✓ Follow-through with the feasibility study done in May 2019 by CRA Architects
- ✓ Eliminate overcrowding of learning and support spaces at Lampeter Elementary School
- ✓ Provide teaching spaces for an Early Childhood education program
- ✓ Provide for School-Aged Child care spaces associated with the Kindergarten program
- ✓ Implement a building design for grade-level teaming and educational collaboration
- ✓ Provide a building layout that allows for safe, smooth student flow and improve supervision
- ✓ Provide natural light in the classrooms and common areas
- ✓ The new facility will be in full compliance with current handicapped accessibility code requirements and guidelines, according to the Americans with Disabilities Act (ADA)
- ✓ Major systems, such as HVAC, Electrical and Plumbing will address physical plant, building code and energy efficiency needs and be based on sustainable goals to support the facility into the future.
- ✓ Incorporate current instructional technology, including a fully-functioning wireless network
- ✓ Address student safety by improving campus bus & parent drop-off and pick-up during arrival and dismissal times
- ✓ Capitalize on favorable borrowing rates and implement the financing plan.

SUMMARY OF DISTRICT OWNED BUILDINGS AND LAND

	Present				Planned		
	Construction and/or Renovation Dates	Current Grade Levels	Current Building Capacity	Current Building Enrollment (2020)	Planned Completion Date	Proposed Grade Levels	Planned Building Capacity
Lampeter ES	2006	K-2	525	687	TBD	1-2	No Change
Hans Herr ES	1966, 1991	3-5	776	652	TBD	No Change	TBD
Martin Meylin MS	1967, 1999	6-8	822	703	TBD	No Change	TBD
Lampeter-Strasburg HS	1954, 1979, 1996, 2003	9-12	1218	993	n/a	No Change	No Change
District Administration Office	1992, 2008	n/a	n/a	n/a	n/a	n/a	n/a

OPTIONS CONSIDERED

In August 2020 the District completed a District-Wide Feasibility Study, which focused on bringing facilities to current construction standards and educational program improvements. Various options and ideas were explored that culminated in the following options:

- New Early Childhood/Kindergarten Center – Move Kindergarten from Lampeter Elementary
- Lampeter Elementary School – System and security upgrades
- Hans Herr Elementary School – Comprehensive renovation and building additions including additional classroom capacity with support spaces and collaborative learning spaces.
- Martin Meylin Middle School – Comprehensive renovation and building additions including additional classroom capacity with support spaces and collaborative learning spaces.
- Lampeter-Strasburg High School – selective renovations, collaborative learning areas and the addition of small group instruction spaces.
- The District still owns and maintains Strasburg Elementary School, however, the use has been discontinued since 2006 when Lampeter Elementary School was constructed. Until recently, the District leased this out to the community, but has presently discounted its use as an educational space since it is not integral to the campus and would require significant renovations to accommodate current educational programs.

The option selected was to reduce the overcrowding at Lampeter Elementary School (LES) by moving Kindergarten and the associated School Aged Child Care (SACC) program to the new facility along with establishing an early childhood program. This will provide more capacity at LES as well as utilize existing spaces such as small group and support spaces that are currently in the facility. Hans Herr would receive limited renovations and additions to increase classroom capacity and add support space and complete systemic upgrades. Martin Meylin would undergo comprehensive renovations and additions to include collaborative learning spaces, classroom additions as well as security and systemic system upgrades. Lampeter-Strasburg High School would receive limited renovations and small additions to accommodate critical storage needs, updates to the administrative suite as well as various upgrades to HVAC systems. To date the priority has to been to address the programming needs at the elementary level as well as address some of the critical infrastructure needs of various HVAC systems.

LAMPETER STRASBURG SCHOOL DISTRICT						
District Wide Feasibility Study						
OPTION MATRIX						
The matrix provides a summary of the options to consider to address both educational needs as well as upgrades to meet current construction standards.						
SCHOOL	No Work	Additions	Renovations	Additions & Renovations	New Building	Comments based on Educational Program
Strasburg Elementary	x	NA	x	NA	NA	Major Renovations
Lampeter Elementary	x	x	x	x	NA*	Additions
Hans Herr Elementary	x	x	x	x	NA	Limited Additions / Limited Renovations
Hans Herr Elementary	x	x	x	x	NA	Additions / Comprehensive Renovations
Martin Meylin MS #1	x	x	x	x	NA	Limited Additions / Limited Renovations
Martin Meylin MS #2	x	x	x	x	NA	Limited Additions / Renovations
Martin Meylin MS #3	x	x	x	x	NA	Additions / Comprehensive Renovations
Lampeter High School	x	x	x	x	NA	Limited Additions / Limited Renovations
Walnut Run	x	NA	x	NA	NA	
Lampeter HS Field House	x	NA	NA	x	x	Renovations/Build New
District Administration	x	NA	x	NA	NA	
District Maintenance Bldg	x	NA	x	NA	NA	Limited Additions/ Limited Renovations
New Field House	NA	NA	NA	NA	x	Proposed alternative to HS expansion
New Elementary School	NA	NA	NA	NA	x	Proposed New Building
SITE						Comments
Remaining Site Projects Stage 4	x	x				
Campus Fiber Distribution	x	x				
Enlarged Parking at District Offices	x	x				
A. New Bus Lane at LES	x	x				
B. Revised Parent Loop at LES	x	x				
C. Revised Parking Lot at MMMS	x	x				
D. New Drive to Village Road *	x	x				
E. New Elementary School Access	x	x				
F. Revised Parent Loop at MMMS **	x	x				
G. New Turf Field	x	x				
H. New walk-Water Tower to Field House + lighting	x	x				
NA = Not applicable						
The following general comments were identified by the Building Committee while discussing the advantages and disadvantages of each option, both short term and long term.						
Options	Advantages			Disadvantages		
No work	No building cost			Would require modular classrooms		
				Higher operating costs		
Additions only	Gain needed space			No upgrades to existing facility		
				Later repairs not reimbursable		
Renovations only	Upgrade and repair systems			Does not provide adequate space		
Additions & Renovations	Gain needed space & upgrades			Cost		
New Building	No disruption to program			Cost		
	Replace existing costly systems					

PROJECT DESCRIPTION

Summary of Site

Site Size / Condition: 161 total Acres for the campus.

Current Site Usage: SCH – Schools

Wetlands: Yes, on Western part of site

Available Utilities: Electricity, Sewer, Water, Gas Service

Proposed Community Use Areas: Open Playfields

Parking Count: Estimated 75 spaces plus 18 expansion spaces

Safety Measures:

Separate Bus and Parent drop-off / pick-up area

Separate Loading Dock and Receiving Area

Emergency Vehicle Improved soils access

Summary of Proposed Building

Early Childhood/Kindergarten Facility with 240 Student Capacity

One Level Masonry Structure

Total Square Footage: 48,723 SF

Program Spaces include:

General Kindergarten Classrooms, Early Childhood Classrooms, Art and Music/Makerspace Classrooms, Small Group Instruction, SACC Classrooms, Multi-purpose Room, Administration Offices, Cafeteria and Kitchen (all spaces meet PA Department of Education guidelines).

Building Systems: VAV HVAC system, Lighting and Lighting Control System, Plumbing, Fire Protection Alarm, Emergency Lighting, Integrated Communications & Clock System.

Building Codes: The building will be designed under the following:
2015 IBC/PA UCC, ADA and NFPA

Project Description:

The facility is designed with a new “Main Street” Lobby which separates the large program spaces, such as the Multipurpose Room, including the Cafeteria and Administration spaces, from the academic spaces. A new Kindergarten wing comprised of eight (8) classrooms along with one large and two small group instruction rooms. The other educational wing is comprised of two SACC classrooms, four (4) Early Childhood classrooms as well as one large and two (2) small group instruction spaces. The proposed two wing layout allows for program separation, but within each wing, the small group/collaborative learning spaces allow for small group as well as individualized program delivery to the youngest members of the school system.

Entry into the school is controlled through a secure entrance vestibule which allows supervision of visitors through the Administration area. The secure entry vestibule design provides security card access control and prohibits direct access in to the school.

The site work includes a separated bus drop and parent drop off which avoids vehicular congestion and enhances safety. Visitor parking is located at the front of the building, while faculty parking is located at the side of the facility with clear access to the Main Street Lobby. There is a separate entrance for SACC students due to the arrival and departure time of these students as well as the process for parent pick-up and drop off. The driveway for the bus drop-off will also be used as an emergency vehicle access road. The parent loop also serves as a drive for deliveries to the loading dock area. A recreational field is located at the eastern portion of the site. Careful considerations were placed on pedestrian traffic through the site.

SITE PLAN



FLOOR PLAN

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PROJECT ACCOUNTING BASED ON ESTIMATES (1 of 2)			
District/CTC: Lampeter-Strasburg School District	Project Name: New Early Childhood Center	Project #:	
ROUND FIGURES TO NEAREST DOLLAR			
PROJECT COSTS	NEW	EXISTING	TOTAL
A. STRUCTURE COSTS (include site development)			
1. General (Report costs for sanitary sewage disposal on line E-1.)	9,460,427		9,460,427
2. Heating and Ventilating	1,559,136		1,559,136
3. Plumbing (Report costs for sanitary sewage disposal on line E-1.)	682,122		682,122
4. Electrical	1,364,244		1,364,244
5. Asbestos Abatement (D04, line C-3)	X X X X X X		
6. Building Purchase Amount	X X X X X X		
7. Other * (Exclude test borings and site survey)			
a. Fire Protection	170,531		170,531
b. Technology	292,338		292,338
c. _____			
d. _____			
e. PlanCon-D-Add't Costs, Total			
A-1 to A-7 - Subtotal	13,528,798		13,528,798
8. Construction Insurance			
a. Owner Controlled Insurance Program on Structure Costs (Exclude asbestos abatement, building purchase and other structure costs not covered by the program)			
b. Builder's Risk Insurance (if not included in primes)			
c. Construction Insurance - Total			
9. TOTAL-Structure Costs (A-1 to A-7-Subtotal plus A-8-c)	13,528,798		13,528,798
B. ARCHITECT'S FEE			
1. Architect's/Engineer's Fee on Structure	1,044,407		1,044,407
2. EPA-Certified Project Designer's Fee on Asbestos Abatement	X X X X X X X X X X X X		
3. TOTAL - Architect's Fee	1,044,407		1,044,407
C. MOVABLE FIXTURES AND EQUIPMENT			
1. Movable Fixtures and Equipment	438,704		438,704
2. Architect's Fee	50,000		50,000
3. TOTAL - Movable Fixtures & Equipment	488,704		488,704
D. STRUCTURE COSTS, ARCHITECT'S FEE, MOVABLE FIXTURES & EQUIPMENT - TOTAL (A-9 plus B-3 and C-3)	15,061,909		15,061,909
E. SITE COSTS			
1. Sanitary Sewage Disposal			
2. Sanitary Sewage Disposal Tap-In Fee and/or Capacity Charges	40,000		40,000
3. Owner Controlled Insurance Program/Builder's Risk Insurance on Sanitary Sewage Disposal			
4. Architect's/Engineer's Fee for Sanitary Sewage Disposal			
5. Site Acquisition Costs		X X X X X X	
a. Gross Amount Due from Settlement Statement or Estimated Just Compensation		X X X X X X X X X X X X	
b. Real Estate Appraisal Fees		X X X X X X	
c. Other Related Site Acquisition Costs		X X X X X X	
d. Site Acquisition Costs - Total		X X X X X X	
6. TOTAL - Site Costs	40,000		40,000
F. STRUCTURE COSTS, ARCHITECT'S FEE, MOVABLE FIXTURES & EQUIPMENT, AND SITE COSTS - TOTAL (D plus E-6)	15,101,909		15,101,909
* Type "No Fee" beside each item for which no design fee is charged.			

PROJECT ACCOUNTING BASED ON ESTIMATES (2 of 2)

District/CTC: Lampeter-Strasburg School District	Project Name: New Early Childhood Center	Project #:
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ROUND FIGURES TO NEAREST DOLLAR

PROJECT COSTS (CONT.)				TOTAL
G. ADDITIONAL CONSTRUCTION-RELATED COSTS				
1. Project Supervision (inc. Asbestos Abatement Project Supervision)				
2. Construction Manager Fee and Related Costs				
3. Total Demolition of Entire Existing Structures and Related Asbestos Removal to Prepare Project Site for Construction of New School Building and Related AHERA Clearance Air Monitoring and EPA-Certified Project Designer's Fee on Asbestos Abatement (Exclude costs for partial demolition.)				
4. Architectural Printing				43,870
5. Test Borings				17,400
6. Site Survey				13,500
7. Other (attach schedule if needed)				
a. _____				523,508
b. PlanCon-D-Add't Costs, Total				
8. Contingency				405,864
9. TOTAL - Additional Construction-Related Costs				1,004,142
H. FINANCING COSTS FOR THIS PROJECT ONLY	BOND ISSUE/NOTE SERIES OF 2022	BOND ISSUE/NOTE SERIES OF 2023	BOND ISSUE/NOTE SERIES OF _____	X X X X X X X X X X X X
1. Underwriter Fees	87,500	60,000		147,500
2. Legal Fees	23,000	21,000		44,000
3. Financial Advisor				
4. Bond Insurance				
5. Paying Agent/Trustee Fees and Expenses	500	500		1,000
6. Capitalized Interest				
7. Printing	10,000	9,000		19,000
8. CUSIP & Rating Fees	24,000	22,000		46,000
9. Other				
a. SEC Compliance	4,000	3,500		7,500
b. _____				
10. TOTAL-Financing Costs	149,000	116,000		265,000
I. TOTAL PROJECT COSTS (F plus G-9 plus H-10)				16,371,051
REVENUE SOURCES	BOND ISSUE/NOTE SERIES OF 2022	BOND ISSUE/NOTE SERIES OF 2023	BOND ISSUE/NOTE SERIES OF _____	TOTAL
J. AMOUNT FINANCED FOR THIS PROJECT ONLY	9,995,000	5,160,000		15,155,000
K. ORIGINAL ISSUE DISCOUNT/ PREMIUM FOR THIS PROJECT ONLY	801,495	378,606		1,180,101
L. INTEREST EARNINGS FOR THIS PROJECT ONLY	25,000	10,950		35,950
M. BUILDING INSURANCE RECEIVED				
N. PROCEEDS FROM SALE OF BUILDING OR LAND				
O. LOCAL FUNDS - CASH (SEE INSTRUCTIONS)				
P. OTHER FUNDS (ATTACH SCHEDULE)				
Q. TOTAL REVENUE SOURCES				16,371,051

DETAILED COSTS			
District/CTC: Lampeter-Strasburg School District	Project Name: New Early Childhood Center		Project #:
	NEW	EXISTING	TOTAL
A. SITE DEVELOPMENT COSTS (exclude Sanitary Sewage Disposal)			
1. General (include Rough Grading to Receive Building)	2,400,000		2,400,000
2. Heating and Ventilating			
3. Plumbing			
4. Electrical			
5. Other: _____			
6. Other: _____			
7. A-1 thru A-6 - Subtotal	2,400,000		2,400,000
8. Construction Insurance			
a. Owner Controlled Insurance Program on Site Development Costs			
b. Builder's Risk Insurance (if not included in primes)			
c. Construction Insurance - Subtotal			
9. Site Development Costs - Total	2,400,000		2,400,000
B. ARCHITECT'S FEE ON SITE DEVELOPMENT	75,000		75,000
			EXISTING
C. ASBESTOS ABATEMENT			
1. Asbestos Abatement			
2. AHERA Clearance Air Monitoring			
3. Asbestos Abatement - Total (D02, line A-5)			
D. EPA-CERTIFIED PROJECT DESIGNER'S FEE ON ASBESTOS ABATEMENT (D02, LINE B-2)			
E. ROOF REPLACEMENT/REPAIR			
1. Roof Replacement Repair			
2. Owner Controlled Insurance Program on Roof Replacement/Repair			
3. Builder's Risk Insurance (if not included in primes)			
4. Roof Replacement/Repair - Total			
F. ARCHITECT'S FEE ON ROOF REPLACEMENT/REPAIR			

**ACT 34 OF 1973: MAXIMUM BUILDING CONSTRUCTION COST
FOR NEW BUILDING OR SUBSTANTIAL ADDITION ONLY**

District/CTC: Lampeter-Strasburg School District	Project Name: New Early Childhood Center	Project #:
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Act 34 applies only to costs for new construction. The legal requirements do not address the costs for alterations to existing structures. For this reason, costs associated with the existing structure and other related costs should not be included in the following calculations.

A. STRUCTURE COST, ARCHITECT'S FEE, MOVABLE FIXTURES
AND EQUIPMENT (D02, line D-NEW)

\$ 15,061,909

B. EXCLUDABLE COSTS FOR NEW CONSTRUCTION

1. Site Development Costs (D04, line A-7-NEW) \$ 2,400,000

2. Architect's Fees on the above
excludable costs \$ 75,000

3. Vocational Projects Only - Movable
Fixtures & Equipment (D02, line C-3-NEW) \$ _____

4. Total Excludable Costs
(B-1 plus B-2 and B-3) \$ 2,475,000

C. ACT 34 MAXIMUM BUILDING CONSTRUCTION COST
(A minus B-4)

\$ 12,586,909

**THE BOARD MUST ADOPT THE FIGURE ON
LINE C BEFORE SCHEDULING THE FIRST ACT**

IF THE MAXIMUM BUILDING CONSTRUCTION COST BASED ON BIDS IS EQUAL TO OR GREATER THAN THE MAXIMUM BUILDING CONSTRUCTION COST BASED ON ESTIMATES PLUS EIGHT PERCENT (LINE D), A SECOND PUBLIC HEARING WILL BE REQUIRED BEFORE ENTERING INTO CONTRACTS AND STARTING CONSTRUCTION ON ANY PLANNED WORK.

D. ACT 34 MAXIMUM BUILDING CONSTRUCTION COST
TIMES 1.08 (C times 1.08)

\$ 13,593,862

**THE FIGURE ON LINE D
SHOULD NOT BE ADOPTED BY**

LAMPETER-STRASBURG SCHOOL DISTRICT
ANALYSIS OF FINANCING ALTERNATIVES - DIRECT COST STUDY

We have analyzed several alternative methods of financing the construction of the proposed New Early Childhood Center (the "Project"). We have also estimated the direct costs of financing, all as required by Department of Education regulations issued November 4, 1978.

Analysis of Alternatives

The alternatives of financing which we examined are:

1. Cash or a short-term loan.
2. A local general obligation bond issue.
3. A local authority issue.
4. State Public School Building Authority (SPSBA).

Analysis of the School District's recent financial statements and of the financing projections in connection with this Project indicated that a short-term bank loan was not feasible.

We also analyzed the remaining alternatives which would require the School District to incur long-term debt. For each alternative we estimated a bond issue and average annual debt service. Financing costs for each were slightly different due to the nature of the issue structure and entity issuing the debt. These costs are presented on the attached Table I.

Based on these estimates, at this time the least costly alternative for financing the capital projects is through the use of General Obligation Bond Issues. This alternative also offers the School District the advantage of increased flexibility and control over the construction of the project, structure of the Bond Issue, lower interest rates through the general obligation issue, investment of Bond Proceeds and more favorable refunding provisions. The School District anticipates funding the Project with a proposed Series of 2022 general obligation bond issue and a proposed Series of 2023 general obligation bond issue.

STATE REIMBURSEMENT

The District anticipates no Pennsylvania State Reimbursement for this issue.

TABLE I
Lampeter-Strasburg School District
Comparison of Various Methods of Financing
New Early Childhood Center

<u>Costs</u>	<u>General Obligation</u>	<u>Local Authority</u>	<u>SPSBA</u>
Costs of Construction:			
New Early Childhood Center (1)	16,106,051	16,106,051	16,106,051
Financing Costs: (2)			
Bond Discount	147,500	161,000	161,000
Legal Fees	44,000	65,000	60,000
Printing & Miscellaneous	19,000	25,000	23,000
Rating & CUSIP	46,000	60,000	55,000
Compliance/PDE Filing	7,500	9,000	8,000
Paying Agent/Trustee	<u>1,000</u>	<u>4,000</u>	<u>4,000</u>
Total Requirements	16,371,051	16,430,051	16,417,051
Less:			
Interest Earned (3)	35,950	38,000	38,000
Original Issue Premium (3)	<u>1,180,101</u>	<u>1,172,051</u>	<u>1,169,051</u>
Size of Bond Issue(s)	15,155,000	15,220,000(4)	15,210,000(4)

- (1) Includes total Project Costs for Project appearing on PLANCON D-02, Line F; Contingency Fund Allowances and funds for Project Management occurring on PLANCON D-03, Line G-9.
- (2) Financing Costs are estimates based upon recent averages and fees realized from bond issues sold in the municipal market.
- (3) Interest earnings on construction funds being available from investments based upon approximate payout schedule. The Bonds are currently structured assuming the use of Original Issue Premium Bonds.
- (4) A local authority or SPSBA could have annual administrative expenses which have not been included in these calculations. Authority issues will have higher issuance costs and also higher rates due to revenue bond issue structure.

Debt Service and Millage Impact

Table IIA and IIB is a summary of the projected debt service and approximate millage impact anticipated by the completion of the Project. The School District is funding the Project with a proposed Series of 2022 general obligation bond issue and a proposed Series of 2023 general obligation bond issue, both in a wrap-around debt structure.

It is anticipated that the required funds for the School District's share of debt service requirements will be derived from using a phase-in of new mills and the budget surplus in the early years of these new mills and, in later years, using existing debt related mills currently in the budget which become available as previous bond issues are retired. ***Table IIB illustrates one option for the District to phase-in the new millage requirements from the issuance of the new debt. The District will continue to study phase-in options throughout the financing process to reflect final bid costs, interest rates and potential future long-range projects under current study. As you see per Table IIB, this project can be funded with existing District budgeted debt revenues, and therefore zero new mills are required for this project.***

Based upon the estimated future value of 1 collected mill being \$2,165,306 in 2022/23, a summary millage impact and debt service analysis is shown on Tables IIA. The supporting bond amortization schedules are shown as attachments.

Table IIA

<u>Average Annual Debt Service (1)</u>	<u>Net Debt Service After State Reimbursement (2)</u>	<u>Mills Required for Direct Debt</u>	<u>Total Mills Required for Direct and Indirect Costs</u>
\$1,452,901	\$1,452,901	0.67 Mills 0.00 Mills (3)	0.797 Mills 0.127 Mills (3)(4)

1. Average annual share from Fiscal Total column totals on attached debt service schedules assuming a level debt average. (The Project will require 100% of the total proposed \$9,995,000 Series of 2022 Bond issue and 100% of the total proposed \$5,160,000 Series of 2023 Bond issue). **PLEASE NOTE:** Per the attached wrap around debt schedules the average annual debt service is less the initial years of the debt structures and greater the later years of the structures, respectively for the 2022 and 2023 bond structures. This wrap-around structure minimizes the new millage requirements required for the Project to 0.00 mills)
2. Assumes a zero project reimbursement for the Bonds.
3. Table IIB attached to show the 0.00 millage impact of the wrap-around debt structure for the proposed Series of 2022 and Series of 2023 Bonds.
4. The breakdown of Indirect Costs follows the discussion on the Direct Costs. Indirect Cost millage equivalents total 0.127 mills.

Lampeter-Strasburg School District
 Millage Requirement Study - New Early Childhood Center Project

Table IIB

Act 34 Study

Fiscal Year Ending June 30	Total Net Outstanding D/S (1)	Proposed Series of 2022 \$9,995,000 Bond Issue Debt Service (2)	Proposed Series of 2023 \$5,160,000 Bond Issue Debt Service (3)	Less: Interest Earnings/ SD Reserves	Total Net Debt	Value of 1 Mill (4)	New Mills Req'd	Total Mills in Place (5)	Dollars Appropriated	Budget Surplus (Deficit)
2020	5,506,719	0	0		5,506,719	2,117,308	0.000	2.60	5,506,719	0
2021	6,483,587	0	0		6,483,587	2,133,188	0.000	2.60	5,548,019	-935,568
2022	3,708,060	0	0		3,708,060	2,149,187	0.000	2.60	5,589,630	1,881,570
2023	2,119,157	450,886	0		2,570,042	2,165,306	0.000	2.60	5,631,552	3,061,510
2024	2,117,009	404,800	245,800		2,767,609	2,181,545	0.000	2.60	5,673,788	2,906,180
2025	2,119,551	404,600	211,200		2,735,351	2,197,907	0.000	2.60	5,716,342	2,980,991
2026	2,116,296	404,400	211,000		2,731,696	2,214,391	0.000	2.60	5,759,214	3,027,519
2027	2,117,731	404,200	210,800		2,732,731	2,230,999	0.000	2.60	5,802,409	3,069,677
2028	2,107,706	404,000	210,600		2,722,306	2,247,732	0.000	2.60	5,845,927	3,123,621
2029	0	1,483,800	375,400		1,859,200	2,264,590	0.000	2.60	5,889,771	4,030,571
2030	0	1,480,400	378,600		1,859,000	2,281,574	0.000	2.60	5,933,944	4,074,944
2031	0	1,480,400	376,400		1,856,800	2,298,686	0.000	2.60	5,978,449	4,121,649
2032	0	1,478,600	379,000		1,857,600	2,315,926	0.000	2.60	6,023,287	4,165,687
2033	0	1,480,000	376,200		1,856,200	2,333,296	0.000	2.60	6,068,462	4,212,262
2034	0	1,479,400	378,200		1,857,600	2,350,795	0.000	2.60	6,113,975	4,256,375
2035	0	1,481,800	379,800		1,861,600	2,368,426	0.000	2.60	6,159,830	4,298,230
2036	0	1,482,000	376,000		1,858,000	2,386,189	0.000	2.60	6,206,029	4,348,029
2037	0	0	682,000		682,000	2,404,086	0.000	2.60	6,252,574	5,570,574
2038	0	0	675,400		675,400	2,422,116	0.000	2.60	6,299,468	5,624,068
2039	0	0	673,200		673,200	2,440,282	0.000	2.60	6,346,714	5,673,514
2040	0	0	680,200		680,200	2,458,584	0.000	2.60	6,394,315	5,714,115
2041	0	0	676,000		676,000	2,477,024	0.000	2.60	6,442,272	5,766,272
2042	0	0	676,000		676,000	2,495,602	0.000	2.60	6,490,589	5,814,589
2043	0	0	0		0	2,514,319	0.000	2.60	6,539,269	6,539,269
TOTAL	28,395,815	14,319,286	8,171,800	0	50,886,901		0.000			

- (1) Annual Net Debt Service for Series of 2002 Del Val, 2017 Notes and 2021 Notes.
 (2) Proposed Series of 2022, \$9,335,000 New Money, Dated February 15, 2022. Current rates + 1.00% contingency. Local Effort 100%.
 (3) Proposed Series of 2023, \$5,160,000 New Money, Dated February 1, 2023. Current rates + 1.00% contingency. Local Effort 100%.
 (4) FY2019-20 mill is worth \$2,117,308 and grows at a rate of .75% a year per the administration as of January 2020.
 (5) Mills in place for prior debt.

**BOND DEBT SERVICE****Extended Scenario
Series of 2022 - Act 34**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
10/01/2022			250,985.56	250,985.56	
04/01/2023			199,900.00	199,900.00	450,885.56
10/01/2023			199,900.00	199,900.00	
04/01/2024	5,000	4.000%	199,900.00	204,900.00	404,800.00
10/01/2024			199,800.00	199,800.00	
04/01/2025	5,000	4.000%	199,800.00	204,800.00	404,600.00
10/01/2025			199,700.00	199,700.00	
04/01/2026	5,000	4.000%	199,700.00	204,700.00	404,400.00
10/01/2026			199,600.00	199,600.00	
04/01/2027	5,000	4.000%	199,600.00	204,600.00	404,200.00
10/01/2027			199,500.00	199,500.00	
04/01/2028	5,000	4.000%	199,500.00	204,500.00	404,000.00
10/01/2028			199,400.00	199,400.00	
04/01/2029	1,085,000	4.000%	199,400.00	1,284,400.00	1,483,800.00
10/01/2029			177,700.00	177,700.00	
04/01/2030	1,125,000	4.000%	177,700.00	1,302,700.00	1,480,400.00
10/01/2030			155,200.00	155,200.00	
04/01/2031	1,170,000	4.000%	155,200.00	1,325,200.00	1,480,400.00
10/01/2031			131,800.00	131,800.00	
04/01/2032	1,215,000	4.000%	131,800.00	1,346,800.00	1,478,600.00
10/01/2032			107,500.00	107,500.00	
04/01/2033	1,265,000	4.000%	107,500.00	1,372,500.00	1,480,000.00
10/01/2033			82,200.00	82,200.00	
04/01/2034	1,315,000	4.000%	82,200.00	1,397,200.00	1,479,400.00
10/01/2034			55,900.00	55,900.00	
04/01/2035	1,370,000	4.000%	55,900.00	1,425,900.00	1,481,800.00
10/01/2035			28,500.00	28,500.00	
04/01/2036	1,425,000	4.000%	28,500.00	1,453,500.00	1,482,000.00
	9,995,000		4,324,285.56	14,319,285.56	14,319,285.56

BOND DEBT SERVICE

Extended Scenario Series of 2023 - Act 34

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
10/01/2023			137,600	137,600	
04/01/2024	5,000	4.000%	103,200	108,200	245,800
10/01/2024			103,100	103,100	
04/01/2025	5,000	4.000%	103,100	108,100	211,200
10/01/2025			103,000	103,000	
04/01/2026	5,000	4.000%	103,000	108,000	211,000
10/01/2026			102,900	102,900	
04/01/2027	5,000	4.000%	102,900	107,900	210,800
10/01/2027			102,800	102,800	
04/01/2028	5,000	4.000%	102,800	107,800	210,600
10/01/2028			102,700	102,700	
04/01/2029	170,000	4.000%	102,700	272,700	375,400
10/01/2029			99,300	99,300	
04/01/2030	180,000	4.000%	99,300	279,300	378,600
10/01/2030			95,700	95,700	
04/01/2031	185,000	4.000%	95,700	280,700	376,400
10/01/2031			92,000	92,000	
04/01/2032	195,000	4.000%	92,000	287,000	379,000
10/01/2032			88,100	88,100	
04/01/2033	200,000	4.000%	88,100	288,100	376,200
10/01/2033			84,100	84,100	
04/01/2034	210,000	4.000%	84,100	294,100	378,200
10/01/2034			79,900	79,900	
04/01/2035	220,000	4.000%	79,900	299,900	379,800
10/01/2035			75,500	75,500	
04/01/2036	225,000	4.000%	75,500	300,500	376,000
10/01/2036			71,000	71,000	
04/01/2037	540,000	4.000%	71,000	611,000	682,000
10/01/2037			60,200	60,200	
04/01/2038	555,000	4.000%	60,200	615,200	675,400
10/01/2038			49,100	49,100	
04/01/2039	575,000	4.000%	49,100	624,100	673,200
10/01/2039			37,600	37,600	
04/01/2040	605,000	4.000%	37,600	642,600	680,200
10/01/2040			25,500	25,500	
04/01/2041	625,000	4.000%	25,500	650,500	676,000
10/01/2041			13,000	13,000	
04/01/2042	650,000	4.000%	13,000	663,000	676,000
	5,160,000		3,011,800	8,171,800	8,171,800

INDIRECT COSTS FOR NEW KINDERGARTEN / EARLY CHILDHOOD CENTER

The following figures reflect anticipated changes in indirect costs for the proposed new Lampeter-Strasburg Kindergarten / Early Childhood Center. In assessing potential increases in related costs, the following categories were studied.

PERSONNEL: These calculations assume that Kindergarten level employees assigned to the current Lampeter Elementary will be transferred to the new building upon completion. Support personnel (secretarial, custodial, student-health, etc.) are projected to be \$150,000.

MATERIALS, SUPPLIES and EQUIPMENT: Teaching materials, supplies and equipment used for the current Kindergarten curriculum will be transferred to the new building. No additional costs are anticipated unless any program changes are made and/or if significant growth in student enrollment occurs.

BUILDING OPERATION, MAINTENANCE and UTILITIES: Increased costs related to building operation, maintenance and utilities for the new building will be approximately \$100,000 per year.

PUPIL TRANSPORTATION: No changes in pupil transportation costs are anticipated as a result of the new building.

INSURANCE PREMIUM: The insurance premium to cover the new building is estimated to be \$25,000 per year.

TOTAL ANNUAL INDIRECT COSTS	\$ 275,000
VALUE OF ONE MILL (2022/23 estimate)	\$ 2,165,306
MILLAGE IMPACT INDIRECT COSTS	0.127 Mills

Lampeter-Strasburg School District
ACT 34 PUBLIC HEARING
Construction of the New
Early Childhood/Kindergarten Center

BOARD RESOLUTION
MAXIMUM BUILDING and PROJECT COSTS

ADOPTING MAXIMUM PROJECT COSTS AND MAXIMUM BUILDING
CONSTRUCTION COSTS FOR THE CONSTRUCTION OF A
A NEW EARLY CHILDHOOD/KINDERGARTEN CENTER
AUTHORIZING OTHER ACTION IN CONNECTION THEREWITH

WHEREAS, the Public School Code of 1949, as amended by Act 34, approved June 27, 1973 ("Act 34"), requires, among other things, that a public hearing be held prior to the construction of new buildings or substantial additions or the substantial renovation of existing buildings; and

WHEREAS, the Lampeter-Strasburg School District (the "District") has determined to undertake the construction of the Early Childhood/Kindergarten Center referred to herein as the "Project"; and

WHEREAS, the Board of School Directors of the District proposes to adopt a maximum project cost and maximum building construction cost for the Project; and

WHEREAS, the Board of School Directors of the District intends to conduct a public hearing to inform the residents of the District with respect to the Project.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board of School Directors of the District hereby adopts pursuant to ACT 34, a Maximum Project Cost of \$16,371,051 and a Maximum Building Construction Cost of \$12,586,909 for the Project.
2. The Board of School Directors of the District hereby authorizes and directs a public hearing to be held in accordance with the requirements of Act 34, on December 6, 2021, at 6:30 p.m. in the Cafeteria of the Lampeter-Strasburg High School, 1600 Book Road, Lancaster, PA 17602, to provide information to the residents of the District with respect to the Project. The Secretary of the Board of School Directors is hereby authorized and directed to cause a notice of such public hearing to be published once in the LNP, such publication to appear not later than Monday, November 15, 2021, which is not less than 20 days prior to the date of the public hearing stated above. A copy of such notice is attached hereto as Exhibit "A" and made a part hereof.
3. The Board of School Directors of the District hereby approves the description of the Project and related material attached hereto as Exhibit "B" which has been prepared in accordance with the requirements of Act 34, and further authorizes the use and distribution thereof as required by Act 34, including the availability thereof to the public and media not later than November 15, 2021, which is not later than 14 days prior to said hearing.
4. The Board of School Directors of the District hereby authorizes and directs the proper officers of the District to submit to the Pennsylvania Department of Education (the "Department") a certified copy of this Resolution, together with a copy of the minutes or transcript of the aforementioned public hearing, a proof of publication of

**Lampeter-Strasburg School District
ACT 34 PUBLIC HEARING
Construction of the New
Early Childhood/Kindergarten Center**

the notice thereof, and a complete description of the Project, all as required by the Act, as well as any other documents required by the Department in connection therewith.

5. The Board of School Directors of the District hereby authorizes and directs its (i) administrative staff, (ii) Solicitor and Bond Counsel – Barley Snyder LLP (iii) Bond Underwriter – RBC Capital Markets, LLC, and (iv) Architect – Crabtree, Rohrbaugh & Associates, to do and perform or cause to be done and performed, on behalf of the District, any and all acts and things as may be necessary in connection with the Project in order to carry out the purposes of Act 34 and this Resolution.
6. The proper officers of the District are hereby authorized and directed to execute any and all papers and to do and cause to be done any and all acts and things necessary or proper for the execution or carrying out of this Resolution.
7. All resolutions or parts of resolutions inconsistent herewith be and the same are hereby rescinded, canceled and annulled.

I, the undersigned Secretary of the Lampeter-Strasburg School District, DO HEREBY CERTIFY that the foregoing is a true and correct copy of a Resolution duly adopted by the affirmative vote of a majority of all of the members of the Board of School Directors of the District at a public meeting held on November 1, 2021; that proper notice of such meeting was duly given as required by law; and the said Resolution has been duly entered upon the Minutes of said Board, showing how each member voted thereon.

IN WITNESS WHEREOF, I have hereunto set my signature as such official and affixed the seal of Lampeter-Strasburg School District this 1st day of November, 2021.

Mary E. Williams, Board Secretary

Date

[SEAL]

**Lampeter-Strasburg School District
ACT 34 PUBLIC HEARING
Construction of the New
Early Childhood/Kindergarten Center**

CERTIFICATE

I, the undersigned, Secretary of the Lampeter-Strasburg School District, Lancaster County, Pennsylvania (the "District"), certify: that the foregoing is a true and correct copy of a Resolution which was duly adopted by affirmative vote of a majority of all of the members of the Board of School Directors of the District duly convened and held according to law on November 1, 2021, at which meeting a quorum was present; that said Resolution has been duly recorded in the Minutes of the Board of School Directors of the District; and that said Resolution is in full force and effect without amendment, alteration or repeal, as of the date of this Certificate.

I further certify that the Board of School Directors of the District met the advance notice requirements of the Sunshine Act, Act No. 1986-84 of the General Assembly of the Commonwealth of Pennsylvania, approved July 3, 1986, as amended, and supplemented by advertising said meeting and by posting prominently a notice of said meeting at the principal office of the District or at the public building in which said meeting was held, all in accordance with such Act.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Lampeter-Strasburg School District, this 1st day of November, 2021.

Mary E. Williams, Board Secretary

[SEAL]

**Lampeter-Strasburg School District
ACT 34 PUBLIC HEARING
Construction of the New
Early Childhood/Kindergarten Center**

PUBLIC HEARING NOTICE

Please take notice that a public hearing will be held in the Cafeteria of the Lampeter-Strasburg High School, 1600 Book Road, Lancaster, PA 17602, on December 6, 2021, with respect to the new Early Childhood/Kindergarten School project of Lampeter-Strasburg School District. The hearing will start at 6:30 p.m. The purpose of this hearing is to present all relevant matters relating to the design, construction and equipping of the new Early Childhood/Kindergarten Center project.

A description of the Project, including facts relative to educational, physical, administrative, budgetary and fiscal matters of the project, will be presented and will be available for consideration at this public hearing, and, beginning Monday, November 15, 2021, a description booklet for the Project will be available during business hours at the Lampeter-Strasburg School District Administration Office located at 1600 Book Road, Lancaster, PA 17602.

The Board of School Directors of the Lampeter-Strasburg School District by resolution duly adopted has authorized the following maximum project cost and maximum building construction cost in connection with the project:

Maximum Project Cost	\$16,371,051
Act 34 Maximum Building Construction Cost (Structure Cost, Design Fees, Movable Fixtures and Equipment, <i>LESS</i> Site Costs)	\$12,586,909
Other Project Costs (Site Costs and remaining Project 'Soft' Costs)	\$ 3,784,142

This public hearing is being held pursuant to the requirements of the Pennsylvania Public School Code of 1949, approved March 10, 1949, as amended and supplemented, including amendments made pursuant to Act 34 of the session of 1973 of the General Assembly.

Any and all interested parties are invited to attend and be heard at the public hearing. Interested parties that want to be placed on the public hearing agenda or wish to submit written testimony, or both, may submit their names and/or written testimony to the attention of the School Board Secretary, at the District Office (address listed above) by 12:00 noon on Friday, December 3, 2021. All testimony will be limited to five minutes per speaker. Additional testimony will be received from the floor at the hearing, by sign-in sheet.

Additional written comments from the public regarding this project will be received by the School Board Secretary via submission at the District office (listed above), until 12:00 noon on January 7, 2021.

LAMPETER-STRASBURG SCHOOL DISTRICT COMPREHENSIVE PLANNING 2021-2024
Lampeter Elementary School

Priority: Meet the social and emotional needs of all students (LE)	
Measurable Goal Statement(s):	Action Steps:
By June 30, 2024, there will be evidence of effective strategies and supports implemented in all school settings to meet the social and emotional needs of all students.	<ul style="list-style-type: none"> • Provide all staff with professional development opportunities to equip them to meet the social emotional needs of all students • Determine ways to systematically integrate strategies and supports into all educational settings within the daily schedule • Implement strategies and supports • Evaluate the effectiveness of the strategies and supports
By June 30, 2024, there will be a 25% decrease in school-wide disruptions	<ul style="list-style-type: none"> • Implement a digital data tool to track behavioral disruptions • Identify behavioral priorities based on data • Target behavioral priorities to be addressed • Align skill instruction with identified areas of need • Evaluate the effectiveness of the strategies and supports

Priority: Establish an instructional delivery model that support learning for all students (LE)	
Measurable Goal Statement(s):	Action Steps:
By June 30, 2024, evaluate and refine the instructional schedule to improve alignment of services to support student learning	<ul style="list-style-type: none"> • Evaluate the current schedule to determine optimal delivery of services to meet the needs of all students and staff • Develop a schedule to allow for optimal delivery of services to meet the needs of all students and staff • Develop a service delivery schedule that can accommodate the needs of current and future students throughout the school year • Implement schedule changes • Reevaluate schedule yearly • Examine the impact that student needs have on our ability to effectively deliver instruction. • Examine a service delivery model that provides differentiated support for all learners.
By June 30, 2024, evaluate and refine instructional time dedicated to meeting all students' academic needs.	<ul style="list-style-type: none"> • Explore/investigate/research instructional models (e.g. W.I.N.) • Implement model(s) which enable systematic differentiation • Provide teacher training in components of the instructional programs • Evaluate the effectiveness of model and programs based on student progress data

Priority: Implement a Tier II behavioral model (LE)	
Measurable Goal Statement(s):	Action Steps:
By June 30, 2024, research and implement tiered interventions for behavior support.	<ul style="list-style-type: none"> • Evaluate the fidelity of tier 1 instruction and protocol in classrooms • Ensure that tier 1 instruction and protocols are consistent and pervasive in all school settings • Implement explicit instruction in behavior expectations in areas outside of the classroom e.g., bus, cafeteria, playground, bathroom, hallway • Define frequency and types of behaviors using a digital data tool such as SWIS <ul style="list-style-type: none"> • Provide training to staff on use of digital data tool • Research and evaluate tier 2 programs • Select a tier 2 program • Establish a system to evaluate the implementation of the program • Utilize data to Identify staffing needs for implementation • Implement a tier 2 program with fidelity • Provide resources to staff

LAMPETER-STRASBURG SCHOOL DISTRICT COMPREHENSIVE PLANNING 2021-2024
Hans Herr Elementary

Priority: Strengthen Tier I behavior supports to ensure consistency by adopting a school-wide Tier I protocol of behavior/classroom management incorporating instruction and intervention. Develop and implement Tier II interventions (HH)	
Measurable Goal Statement(s):	Action Steps:
By June 30, 2024, Hans Herr Elementary will adopt and implement a school-wide Tier I protocol for behavior/classroom management incorporating instruction and intervention.	<ul style="list-style-type: none"> • Ensure current measures are consistently in place. • Clearly define problem behaviors and consistently document using SWIS. • Create a fair and consistent system of consequences and reinforcements for problem behaviors. • Research and evaluate Tier I programs • Select a program • Implement a program with fidelity • Set up a system to evaluate the implementation of the program
By June 30, 2024, develop and implement Tier II interventions for behavior support.	<ul style="list-style-type: none"> • Research and evaluate programs • Select a program • Implement a program with fidelity • Set up a system to evaluate the implementation of the program

Priority: Examine and refine school-wide systems and teacher collaboration to support student learning (HH)	
Measurable Goal Statement(s):	Action Steps:
By June 30, 2024, evaluate and refine the student schedule to minimize instructional conflicts and support student learning.	<ul style="list-style-type: none"> • Establish a committee to evaluate the current schedule to determine conflicts with instruction • Evaluate the current schedule • Propose changes to the schedule to maximize uninterrupted instructional time • Implement schedule changes
By June 30, 2024, create systems to provide students with a seamless learning progression within and between grade levels.	<ul style="list-style-type: none"> • Collect and use common assessment data to ensure curriculum fidelity • Evaluate curriculum through a vertical articulation process

Priority: Continue to focus on best practices in instruction and assessment to equip students with 21st century learning skills (HH)

Measurable Goal Statement(s):	Action Steps:
By June 30, 2024, use common assessment data to evaluate student progress and drive instruction.	<ul style="list-style-type: none">• Review and revise grade-level common assessments to ensure their alignment within our curriculum and PA standards.• Put all assessments in a non-editable format for staff access.• Evaluate data from common assessments to develop a process to construct skills-based instructional groups.• Evaluate common assessment data to develop a process to identify student, class, and grade level strengths and deficits during grade level and independent teacher collaboration meetings.
By June 30, 2024, develop an improved common understanding of proficiency of report card indicators.	<ul style="list-style-type: none">• Refine grade level and vertical understandings among L-S staff regarding proficient, limited, and steady progress in standards-based reporting• Develop a comprehensive plan which would inform and educate the L-S parent population regarding the meaning and purpose of standardized reporting, how to interpret progress, and report card indicator interpretation.

LAMPETER-STRASBURG SCHOOL DISTRICT COMPREHENSIVE PLANNING 2021-2024
Martin Meylin Middle School

Priority: By establishing and prioritizing clear expectations and accountability measures, staff and students will have the knowledge and strategies for implementation and success within the school community. (MM)	
Measurable Goal Statement(s):	Action Steps:
By June 2022, staff will teach and implement the expectations of success at Martin Meylin as measured by increase on pre- and post-test measures including academics and behavioral data	<ul style="list-style-type: none"> •

Priority: By implementing an evidence-based system which includes a shared vision, clear procedures, policies, and high expectations, staff and students will remove the barriers to learning and teaching for the purpose of creating a positive school community (MM)	
Measurable Goal Statement(s):	Action Steps:
By June 2022, all common assessments will be reviewed and revised to determine that they are aligned with state standards and are measuring the intended learning goals/eligible content at the appropriate level of rigor	<ul style="list-style-type: none"> • Common assessments will be reviewed to ensure the alignment to standards. • Departments will collaborate to determine a consistent, school-wide set of feedback, retake, and masterful learning procedures. • Departments will begin the process of importing curriculum and common assessments into EdLine/OnHand Schools.
By June 2022, the Roots program will be redefined with clear expectations for staff including the planning, participation, and implementation of the program.	<ul style="list-style-type: none"> • Teachers will be responsible to prepare and plan daily Roots lessons based on building expectations. • Fidelity of implementation will be monitored throughout the school year.
By June 2022, implement regular monitoring of school culture and climate for both students and staff through analysis of behavior data, survey results, and academic progress	<ul style="list-style-type: none"> • Develop/research climate surveys for students and staff. • Restorative practices • Tier 2 and Tier 3 interventions throughout building • Continue team building and finding reasons to celebrate

LAMPETER-STRASBURG SCHOOL DISTRICT COMPREHENSIVE PLANNING 2021-2024
Lampeter-Strasburg High School

Priority: Meeting the social and emotional needs of students and staff (HS)	
Measurable Goal Statement(s):	Action Steps:
By June 30, 2024, school-wide programs related to meeting the social emotional needs of students and staff will be implemented.	<ul style="list-style-type: none"> • Develop a plan to address students' social and emotional needs. • Create and implement an Advisory program to build connections/relationships between students and staff. • Professional Development related to meeting the social and emotional needs of students. • Begin to collect data related to the impact of students' social and emotional needs

Priority: Meeting the academic needs of all students including all significant subgroups (HS)	
Measurable Goal Statement(s):	Action Steps:
By June 30, 2024, develop a system to identify and provide intervention to meet the academic needs of students.	<ul style="list-style-type: none"> • Develop intervention criteria for all taught subject areas. • Evaluate the current RtII/Flex schedule and recommend/implement options to intervention delivery. • Explore/develop/implement intervention strategies/programs/models to support student needs.
By June 30, 2024, develop a system of rigorous academic content for all students.	<ul style="list-style-type: none"> • Reevaluate and update if necessary all current curriculum. • Develop honors courses and curriculum in core subject areas. • Develop placement criteria for honors courses in core subject areas.

Priority: Providing students with the tools to be high school, post-secondary, and/or career ready (HS)	
Measurable Goal Statement(s):	Action Steps:
By June 30, 2024, L-S HS will adopt/develop and implement resources to improve students' personal and interpersonal skills	<ul style="list-style-type: none"> • Evaluate and investigate resources related to personal and interpersonal skills. • Create and implement an Advisory program to build connections/relationships between students and staff. • Professional development related to the implementation of the Advisory program materials
By June 30, 2024, develop a system to provide guidance to support student goals	<ul style="list-style-type: none"> • Create and implement an Advisory program to build connections/relationships between students and staff. • Evaluate our current guidance program related to its effectiveness of supporting our students to achieve their goals.

LAMPETER-STRASBURG SCHOOL DISTRICT COMPREHENSIVE PLANNING 2021-2024
Lampeter-Strasburg School District

Priority: Meet the Social Emotional Needs of all Students. (LSSD)					
Outcome Category	Measurable Goal Statement	Measurable Goal Nickname	Target Year 1	Target Year 2	Target Year 3
Essential Practices 3: Provide Student-Centered Support Systems	By June 30, 2024, all school buildings will show evidence of the implementation of effective strategies and supports to meet the social and emotional needs of all students.	Social and Emotional Needs of Students	Develop and conduct a needs assessment to determine students' social and emotional needs and evaluate methods/strategies for implementation to address determined needs.	Select and develop an implementation process for strategies/programs to address the social and emotional needs of all students.	By June 30, 2024, all school buildings will show evidence of the implementation of effective strategies and supports to meet the social and emotional needs of all students.

Priority: Provide All Students with the Support and Enrichment Needed to Achieve Mastery of Grade Level Standards. (LSSD)

Outcome Category	Measurable Goal Statement	Measurable Goal Nickname	Target Year 1	Target Year 2	Target Year 3
Essential Practices 3: Provide Student-Centered Support Systems	By June 30, 2024, strengthen/establish district systems that fully ensure all students who are academically at risk or in need of enrichment are identified early and are supported by a process that provides needs-based interventions and/or enrichment.	Student Support Systems	By June 30, 2022, develop and conduct a needs assessment to determine current support/enrichment programming and areas in need of improvement.	By June 30, 2023, Select and develop an implementation process for strategies/programs to address supports for students academically at risk or in need of enrichment.	By June 30, 2024, strengthen/establish district systems that fully ensure all students who are academically at risk or in need of enrichment are identified early and are supported by a process that provides needs-based interventions and/or enrichment.
Essential Practices 1: Focus on Continuous Improvement of Instruction	By June 30, 2024, strengthen/establish a district system that fully ensures staff members in all schools are using standards aligned assessments to monitor student achievement.		By June 30, 2022, conduct a needs assessment to determine alignment of current summative/formative assessments to the PA Standards.	By June 30, 2023, develop and begin implementation of a process to begin alignment of district summative/formative assessments to the PA Standards.	By June 30, 2024, strengthen/establish a district system that fully ensures staff members in all schools are using standards aligned assessments to monitor student achievement.

Priority: Provide All Students with a Rigorous, Standards-Aligned Curriculum, Delivered using Best Evidence-Based Instructional Practices/Strategies to Support Learning at High Levels. (LSSD)

Outcome Category	Measurable Goal Statement	Measurable Goal Nickname	Target Year 1	Target Year 2	Target Year 3
Essential Practices 1: Focus on Continuous Improvement of Instruction	By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics Curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade level curricula for standards alignment and updated as needed and appropriate.	Curriculum Alignment Evaluation	By June 30, 2022, establish a curriculum review process for each district CIA committee to begin curriculum review for alignment.	By June 30, 2023, establish and implement a process to move all curriculum to On Hand Schools with appropriate revisions for alignment.	By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics Curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade level curricula for standards alignment and updated as needed and appropriate.
Essential Practices 5: Allocate Resources Strategically and Equitably	By June 30, 2024, establish a district system that fully ensures the consistent implementation of effective instructional practices that provide equitable learning opportunities for all students.	Instructional Practices-Equity	By June 30, 2022, conduct a needs assessment to determine the impact of instructional practices on providing all students equitable learning experiences.	By June 30, 2023, select and develop a process to begin implementing instructional practices to provide all students for equitable learning experiences.	By June 30, 2024, establish a district system that fully ensures the consistent implementation of effective instructional practices that provide equitable learning opportunities for all students.
Essential Practices 1: Focus on Continuous Improvement of Instruction	By June 30, 2024, strengthen/establish a district system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement.	Common Assessments	By June 30, 2024, strengthen/establish a district system that fully ensures staff members in all schools are using standards aligned assessments to monitor student achievement.	By June 30, 2023, develop and begin implementation of a process to align district summative/formative assessments to the PA Standards.	By June 30, 2024, strengthen/establish a district system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement.

LAMPETER-STRASBURG SD

PO Box 428

Comprehensive Plan | 2021 - 2024

MISSION STATEMENT

The Lampeter-Strasburg School District recognizes that each child has unique abilities, talents, and needs. The District is committed to providing, in an accountable partnership with the parents and the community, opportunities for each learner to acquire the knowledge, skills, and values to become a responsible, productive citizen.

VISION STATEMENT

Lampeter-Strasburg: Learning, Listening, Leading, Linking

EDUCATIONAL VALUE STATEMENTS

STUDENTS

The Lampeter-Strasburg School District believes it is vital that students ...

- *are the top priority in everything we do and every decision we make.
- *have a right to be safe, feel safe, and have their basic needs met.
- *have the right to learn at high levels.
- *have the right to feel valued.
- *have opportunities to learn through a variety of instructional activities differentiated to meet their individual needs.
- *have access to relevant technology as an integrated tool (learning is more than just access).
- *have the opportunity to participate in extracurricular activities.
- *experience a sense of pride and belonging to the school community.
- *have access to learning through specific and regular feedback regarding academic and personal growth.
- *have individual needs that should guide District/school decisions.
- *have equal access to curriculum in a learning environment that meets diverse learning needs.
- *have access to a rigorous curriculum that enables student success.
- *hold mutual respect for each other, building a strong sense of Pioneer Pride.
- *have clear expectations for learning.
- *have the opportunity to become productive citizens with soft skills, problem solving skills, interpersonal skills, and who can work well outside of a school environment.
- *have access to remediation and enrichment opportunities as needed.
- *have opportunities to participate in more multicultural learning opportunities as demographics change.
- *have their learning measured through multiple assessments that address various learning styles.
- *have access to purposeful and appropriate learning resources.
- *are prepared through soft skills, technical skills and communication skills for their future careers.
- *are given the tools to become lifelong learners with future college and/or career goals.
- *have access to support for post-secondary planning.

STAFF

The Lampeter-Strasburg School District believes it is vital that staff...

- *are appropriately placed into positions that support the District's mission and vision.
- *have opportunities to grow professionally.
- *support student growth using research based strategies and innovative practices.
- *have open lines of communication with students, parents, and administration.
- *feel part of the L-S family and strive to do their best.
- *make decisions based on what is best for students.
- *strive for continuous student improvement.
- *strive for continuous improvement of professional practice.
- *be responsible to work in partnership with families and community members to develop the social, emotional, and academic potential of students.
- *use quality, reliable assessments to inform instruction and improve student learning.
- *have access to meaningful professional development.
- *value students and honor their uniqueness, treating everyone with honor and respect.
- *effectively communicate with families

and community members about instructional programming and building/District initiatives. *continue to maintain high expectations. *focus on the changing needs and diversity of learners. *assume the responsibility to improve their professional practice and be committed to being lifelong learners. *engage families with a continued emphasis on safety.

ADMINISTRATION

The Lampeter-Strasburg School District believes it is vital that administration... *communicate a shared vision and mission across the District. *foster open and transparent communication with students, parents, staff, and teacher leadership. *build strong, transparent, and collaborative relationships with students, parents, staff, and the community. *invite members of the Board of School Directors to visit school buildings on a regular basis. *maintain high expectations for students, staff, parents, and administration. *maintain professional responsiveness to students, staff, and parents. *make decisions based on what is best for students. *provide a safe learning environment for staff and students. *develop and maintain a positive culture and climate among staff and students. *provide staff with access to meaningful professional development opportunities. *is responsible to provide the best possible education for all students while being fiscally responsible to taxpayers. *effectively communicate with families and community members about instructional programming and building/District initiatives. *value students and honor their uniqueness, treating everyone with honor and respect. *Is open and responsive to support the instructional needs of staff and learning needs of students.

PARENTS

The Lampeter-Strasburg School District believes it is vital that parents... *are partners with the school and community. *feel that administrators and teachers are vested in the education of their children. *feel vested in the District and each school. *are encouraged to be actively involved in their child's school (PTO, school events, advisory boards, etc.) *feel accepted and connected to the school environment. *can be actively involved in various aspects of the community, fostering a strong sense of community pride. *are informed of the happenings of the schools and district. *are encouraged to promote wellness and support non-academic needs of students. *are encouraged to keep open lines of communication with their child's school and the District. *maintain a mutually strong relationship with the school community.

COMMUNITY

The Lampeter-Strasburg School District believes it is vital that community members... *are partners with the school and school community. *feel

that administrators and teachers are vested in the education of their children. *feel vested in the district. *are encouraged to be actively involved. *feel accepted and connected to the school environment. *can be actively involved in various aspects of the community, fostering a strong sense of community pride. *are informed of the happenings of the schools and District. *are encouraged to promote wellness and support non-academic needs of students. *are encouraged to keep open lines of communication with the the District. *maintain a mutually strong relationship with the school community.

OTHER (OPTIONAL)

STEERING COMMITTEE

Name	Position	Building/Group
Dr. Kevin Peart	Superintendent	Lampeter-Strasburg School District
Dr. Andrew Godfrey	Assistant Superintendent	Lampeter-Strasburg School District
Dr. Benjamin Feeney	Hlgh School Principal	Lampeter-Strasburg School District
Mr. Jamie Raum	Middle School Principal	Lampeter-Strasburg School District
Dr. Jeffrey Smecker	Elementary Principal	Lampeter-Strasburg School District
Dr. William Bray	Elementary Principal	Lampeter-Strasburg School District
Dr. Michele Westphal	High School Assistant Principal	Lampeter-Strasburg School District
Dr. Scott Rimmer	High School Assistant Principal	Lampeter-Strasburg School District
Mrs. Alicia Kowitz	Middle School Assistant Principal	Lampeter-Strasburg School District
Mr. William Griscom	Technology Director	Lampeter-Strasburg School District
Mrs. Karen Staub	Special Services Director	Lampeter-Strasburg School District
Mr. Keith Stoltzfus	Business Manager	Lampeter-Strasburg School District
Mrs. Joan Johnson	Mathematics Coach	Lampeter-Strasburg School District

Name	Position	Building/Group
Ms. Amanda Kinert	English Language Arts Coach	Lampeter-Strasburg School District
Mr. Darrick Horner	High School Parent	L-S Community Member/Parent
Mrs. Cara Ditzler	Elementary Teacher	Lampeter-Strasburg School District
Ms. Eva Strawser	Elementary Teacher	Lampeter-Strasburg School District
Mrs. Arline Carpenter	Community Member	Lampeter-Strasburg School District
Mrs. Jennifer Grimm	Staff Member	Martin Meylin Middle School
Ms. Elizabeth Ammon	Parent	Lampeter-Strasburg School District
Mr. David Beiler	Board Member	Lampeter-Strasburg School District
Mrs. Elizabeth Toigo	Staff Member	Lampeter-Strasburg School District
Mr. Colin McDonald	Student	Lampeter-Strasburg High School
Mr. Joe McCarthy	Community Member	Lampeter-Strasburg School District
Mr. John Strange	Community Member	Lampeter-Strasburg School District
Mrs. Justina Martin	Parent	Lampeter-Strasburg School District
Mrs. Kirsten Greenwood	Staff Member	Hans Herr Elementary
Mrs. Lindsay Shehan	Staff Member	Lampeter-Strasburg High School

Name	Position	Building/Group
Mrs. Michelle Schatzmann	Staff Member	Lampeter-Strasburg High School
Mr. Matthew Parido	Board Member	Lampeter-Strasburg School District
Mrs. Melissa Herr	Board Member	Lampeter-Strasburg School District
Miss Olivia Harris	Student	Lampeter-Strasburg High School
Mrs. Melissa Russell	Staff Member	Lampeter Elementary School
Mrs. Patricia Pontz	Board Member	Lampeter-Strasburg School District
Ms. Sarah Stuart	Staff Member	Lampeter-Strasburg High School
Ms. Tiffany Heil	Parent	Lampeter-Strasburg School District
Mrs. Renee Pedersen	Staff Member	Lampeter-Elementary School
Mrs. Paula Long	Staff Member	Martin Meylin Middle School
Ms. Carol Allen-Gorden	Staff Member	Lampeter-Strasburg High School
Mr. Todd Garber	Staff Member	Lampeter-Strasburg High School

ESTABLISHED PRIORITIES

Priority Statement	Outcome Category
Provide All Students with a Rigorous, Standards-Aligned Curriculum, Delivered using Best Evidence-Based Instructional Practices/Strategies to Support Learning at High Levels.	Essential Practices 1: Focus on Continuous Improvement of Instruction Essential Practices 5: Allocate Resources Strategically and Equitably Essential Practices 1: Focus on Continuous Improvement of Instruction
Provide All Students with the Support and Enrichment Needed to Achieve Mastery of Grade Level Standards.	Essential Practices 3: Provide Student-Centered Support Systems Essential Practices 1: Focus on Continuous Improvement of Instruction
Meet the Social Emotional Needs of all Students.	Essential Practices 3: Provide Student-Centered Support Systems

ACTION PLAN AND STEPS

Evidence-based Strategy

Engage instructional teams in assessing and monitoring student mastery

Measurable Goals

Goal Nickname

Measurable Goal Statement (Smart Goal)

Curriculum Alignment
Evaluation

By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade-level curricula for standards alignment and updated as needed and appropriate.

Common Assessments

By June 30, 2024, strengthen/establish a District system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement.

Action Step

Anticipated Start/Completion

Lead Person/Position

Materials/Resources/Supports Needed

Ensure all summative common assessments in English Language Arts and Mathematics are aligned to the standards outlined in the corresponding curriculum document(s).

2021-09-01 -
2024-06-30

Administration/Instructional
Coaches/Teacher
Leadership

Pull-out time

Explore and implement methods to administer common summative assessments and collect standards-based achievement data.

2021-09-02 -
2024-06-30

Administration/Instructional
Coaches/Teacher
Leadership

Pull-out time

Anticipated Outcome

All English Language Arts and Mathematics common summative assessments will be fully aligned to the appropriate standards in the corresponding curriculum unit of study.

Monitoring/Evaluation

Evaluation of completed, aligned, common assessments.

Evidence-based Strategy

Engage instructional teams in developing standards-aligned units of instruction

Measurable Goals

Goal Nickname	Measurable Goal Statement (Smart Goal)
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Curriculum Alignment
Evaluation

By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade-level curricula for standards alignment and updated as needed and appropriate.

Common Assessments

By June 30, 2024, strengthen/establish a District system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement.

Action Step	Anticipated Start/Completion	Lead Person/Position	Materials/Resources/Supports Needed
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Audit current English Language Arts and Mathematics curricula (K-12) for standards alignment.

2021-09-01 -
2024-06-30

Administration/Instructional
Coaches/Teacher

Teacher pull-out time

Action Step	Anticipated Start/Completion	Lead Person/Position	Materials/Resources/Supports Needed
		Leadership	
Update current English Language Arts and Mathematics curricula (K-12) for standards alignment in OnHand Schools curriculum writing tool.	2021-09-01 - 2024-06-30	Administration/Instructional Coaches/Teacher Leadership	Teacher Pull-out time
Begin the process of auditing and updating science/social studies curricula for alignment.	2021-09-01 - 2024-06-30	Administration/Instructional Coaches/Teacher Leadership	Teacher Pull-out time
Identify opportunity gaps in curriculum for all students.	2021-09-01 - 2024-06-30	Administration/Instructional Coaches/Teacher Leadership	TBD

Anticipated Outcome
Improved standards-aligned curricula for English Language Arts and Mathematics

Monitoring/Evaluation
Curriculum will be updated in OnHand Schools and evaluated by improved achievement upon implementation.

Evidence-based Strategy
Provide a tiered system of instructional and behavioral supports and interventions

Measurable Goals

Goal Nickname	Measurable Goal Statement (Smart Goal)
Social and Emotional Needs of Students	By June 30, 2024, all school buildings will show evidence of the implementation of effective strategies and supports to meet the social and emotional needs of all students.
Instructional Practices-Equity	By June 30, 2024, establish a District system that fully ensures the consistent implementation of effective instructional practices that provide equitable learning opportunities for all students.

Action Step	Anticipated Start/Completion	Lead Person/Position	Materials/Resources/Supports Needed
Evaluate/assess the impact social/emotional and behavioral needs on student learning.	2021-09-01 - 2022-06-30	Administration/Teacher Leadership	District Data Collection
Evaluate/assess current academic support/enrichment tiered support implementation and its impact on student achievement.	2021-09-01 - 2022-06-30	Administration/Teacher Leadership	District Data Collection
Revise/develop systems of support to address the social emotional/behavioral needs of all students.	2022-09-01 - 2024-06-28	Administration/Teacher Leadership	Teacher Pull-out time
Revise/develop systems of support to address academic needs of all students.	2022-09-01 - 2024-06-28	Administration/Teacher Leadership	Teacher Pull-out time
Implement reviewed/newly developed systems of support to address the social emotional/behavioral needs of all students.	2022-09-01 - 2024-06-28	Administration/Teacher Leadership	TBD

Action Step	Anticipated Start/Completion	Lead Person/Position	Materials/Resources/Supports Needed
Implement reviewed/newly developed systems of academic support to meet the needs of all students.	2022-09-01 - 2024-06-28	Administration/Teacher Leadership	TBD

Anticipated Outcome
Revised/Newly developed plans to support the social emotional/behavioral and academic needs of all students.

Monitoring/Evaluation
District and school teams will monitor progress and collect data after implementation to evaluate the impact of these plans on student achievement.

PROFESSIONAL DEVELOPMENT STEPS AND TIMELINES:

Measurable Goals	Action Plan Name	Professional Development Step	Anticipated Timeline
By June 30, 2024, all school buildings will show evidence of the implementation of effective strategies and supports to meet the social and emotional needs of all students. (Social and Emotional Needs of Students)	Provide a tiered system of instructional and behavioral supports and interventions	Revise/develop systems of support to address the social emotional/behavioral needs of all students.	09/01/2022 - 06/28/2024
By June 30, 2024, establish a District system that fully ensures the consistent implementation of effective instructional practices that provide equitable learning opportunities for all students. (Instructional Practices- Equity)			

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COMMUNICATION PLAN - STEPS AND TIMELINES:

Measurable Goals	Action Plan Name	Communication Step	Anticipated Timeline
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APPROVALS & SIGNATURES

Assurance of Quality and Accountability

As Chief School Administrator, I affirm that this LEA Level Plan was developed in accordance, and will comply with the applicable provisions of 22 Pa. Code, Chapters 4, 12, 14, 16 and 49. I also affirm that the governing board reviewed the LEA Level Plan, as indicated in the attached official Board minutes and the contents of the plan are true and correct. Finally, I affirm that the plan was placed for public inspection and comment in the LEA offices and in the nearest public library before the next regularly scheduled meeting of the board and for a minimum of 28 days prior to approval by the board or governing body and submission to the Department.

School Board Minutes or Affirmation Statement

Signature (Entered Electronically and must have access to web application).

Superintendent/Chief Executive Officer

ADDENDUM A: BACKGROUND INFORMATION TO INFORM PLAN

Strengths

The District exceeded the state standards for demonstrating growth in all buildings for Mathematics and Science.

The District overall is demonstrating high levels of achievement in English Language Arts/Literature, Mathematics, and Science for all students.

All District buildings had a minimum of 20% of students score at the advanced level on the PSSA and/or Keystone Exams in English Language Arts, Mathematics, and Science.

The District exceeded the state standards for demonstrating growth in all buildings for Mathematics and Science.

Almost all students are met or exceeded the benchmark standards for career readiness.

Students that complete the Agriculture Production program traditionally participate in many SAE projects and score proficient of the NOCTI.

In 2019, on average, students in grades 3-8 have exceeded PSSA Reading State Averages of proficient/advanced scores by about 10-20% (average 17%).

Challenges

Meeting the social and emotional needs of students is a barrier to increased achievement.

A large discrepancy exists between the Students with Disabilities, Limited English, Low Socioeconomic, and Historically Underperforming subgroups, and all students when evaluating achievement data in English Language Arts, Mathematics, and Science

PSSA achievement data for the district in English Language Arts and Mathematics has remained flat for the last three years.

The growth standard for English Language Arts was not met at Hans Herr Elementary School and Martin Meylin Middle Schools.

To gain a higher level of completer(s) in the District's Agriculture Production program.

To ensure that all students are meeting or exceeding the career benchmark standards as outlined by the State.

According to PSSA/Keystone Achievement and Growth Data, on average, students in the Low-Socioeconomic and Students with Disabilities subgroups are not meeting statewide targets for

Strengths

Literature Keystone scores have also exceeded the state averages for proficiency by about 10%. Notably, Keystone Literature re-testers exceeded state averages of proficiency by 25% in the Spring of 2019.

As evidenced by PVAAS scores, grade 7 has demonstrated considerable improvement in growth and achievement as measured by 7th grade ELA PSSA exam.

PVAAS data demonstrates that all students in grades 3-8 and Algebra I have exceeded the State Standard demonstrating growth.

PSSA/Keystone Data demonstrated that all students in grades 3-8 and Algebra I have met or exceeded the state goal/improvement targets for 2019 or 2030.

PVAAS data for grades 3-5 and Algebra I demonstrated that the Low-Socioeconomic and Students with Disabilities subgroups met or exceeded state growth targets.

PSSA Math and Keystone Algebra I scores consistently remained approximately 15-20 points above the state proficiency averages.

All students met or exceeded statewide targets for achievement and/or growth in Science and Biology as measure by the PSSA and Biology Keystone Exam.

Challenges

achievement or growth.

Although students in grades 3-8 are maintaining a high percentage of proficient and advanced students (overall), data related to Text Dependent Analysis writing is consistently between 49-51%.

At the middle school, according to PVAAS data, students in grades 6 and 8 have not met the PA Standards for Growth over the last three years.

According to PSSA/Keystone Achievement and Growth Data, on average, students in the Low-Socioeconomic and Students with Disabilities subgroups are not meeting statewide targets for achievement or growth.

Algebra I Keystone first time test takers at the high school have dropped in steady increments from 82% proficient/advanced in 2014 to 65% in 2019, with very low historical record of retesters becoming proficient. PVAAS growth also dropped over 20 points over the the previous five years to 5.2 in 2019.

Grade 6 PVAAS data indicates little to no growth, especially in the highest and lowest achieving subgroups.

Grade 5 PSSA scores have been slowly but steadily dropping each year for the last five years.

Strengths

Lampeter-Strasburg School District continued to add technology and engineering education offerings, including a complete Computer Science pathway through Project Lead the Way and a new Engineering and Design II course.

Almost half of students with disabilities demonstrated proficiency in English Language Arts.

Students with Disabilities in grades 3-8 met or exceeded state growth targets in ELA and Mathematics.

The District coordinated fiscal resources from local, state, and federal programs to achieve the district's goals and priorities

The District supported the development and professional learning of central office and school-based staff in alignment with district and school mission, vision, goals, and priorities

The District recruited and retained fully credentialed, experienced and high-quality leaders and teachers

Challenges

Alignment science curriculum to state standards and encourage students to take opportunities to get to higher-level science courses at the high school.

There continues to be a need to explore STEM and technology education offerings to support students moving into a 21st century workforce.

The achievement gap between all students and Students with Disabilities is 38.7 for ELA and 36.1 for mathematics.

The achievement gap between All Students and Economically Disadvantaged Students is 17% for English language arts and 21.1% for Mathematics.

To demonstrate consistent academic growth as measured by PVAAS for Students with Disabilities in English Language Arts and Mathematics.

To provide all continued support to all schools in implementing evidence-based instructional strategies and programs to ensure all students have access to rigorous, standards-aligned instruction.

To continue to find new ways to foster a vision and culture of high expectations for success for all students, educators, and families.

To continue to coordinate and monitor supports aligned with students' and families' needs.

Challenges

To find ways to ensure effective, standards-aligned curriculum and assessment.

The establishment of partnerships with local businesses, community organizations, and other agencies to meet needs with the District.

Most Notable Observations/Patterns

The team felt that all strengths and challenges were included in the development of the plan and were relative to the final goals and action steps that were agreed upon.

Challenges

Meeting the social and emotional needs of students is a barrier to increased achievement.

Discussion Point

This was a priority goal for each school building throughout the District. The needs are increasing at an exponential rate. Teachers are in need of appropriate and ongoing strategies and professional development to provide best practices to meet the changing social/emotional needs of students.

Priority for Planning

Challenges	Discussion Point	Priority for Planning
<p>A large discrepancy exists between the Students with Disabilities, Limited English, Low Socioeconomic, and Historically Underperforming subgroups, and all students when evaluating achievement data in English Language Arts, Mathematics, and Science</p> <p>PSSA achievement data for the district in English Language Arts and Mathematics has remained flat for the last three years.</p>	<p>Need to address/look at this issue in relation to equal access to content for all students. Possible area of focus may be pre-K and early intervention.</p>	
<p>The growth standard for English Language Arts was not met at Hans Herr Elementary School and Martin Meylin Middle Schools.</p>		
<p>To provide all continued support to all schools in implementing evidence-based instructional strategies and programs to ensure all students have access to rigorous, standards-aligned instruction.</p>	<p>Ensure all curriculum is aligned with common assessments per instructional unit. All students need access to a rigorous curriculum with appropriate safety nets and enrichment.</p>	
<p>To continue to find new ways to foster a vision and culture of high expectations for success for all students, educators, and families.</p>		
<p>To continue to coordinate and monitor supports aligned with students' and families' needs.</p>	<p>Continued support of resources for families throughout the District continues to be a priority.</p>	
<p>To find ways to ensure effective, standards-aligned curriculum and assessment.</p>		

Challenges**Discussion Point****Priority for Planning**

The establishment of partnerships with local businesses, community organizations, and other agencies to meet needs with the District.

According to PSSA/Keystone Achievement and Growth Data, on average, students in the Low-Socioeconomic and Students with Disabilities subgroups are not meeting statewide targets for achievement or growth.

Although students in grades 3-8 are maintaining a high percentage of proficient and advanced students (overall), data related to Text Dependent Analysis writing is consistently between 49-51%.

At the middle school, according to PVAAS data, students in grades 6 and 8 have not met the PA Standards for Growth over the last three years.

According to PSSA/Keystone Achievement and Growth Data, on average, students in the Low-Socioeconomic and Students with Disabilities subgroups are not meeting statewide targets for achievement or growth.

Algebra I Keystone first time test takers at the high school have dropped in steady increments from 82% proficient/advanced in 2014 to 65% in 2019, with very low historical record of retesters becoming proficient. PVAAS

Challenges	Discussion Point	Priority for Planning
growth also dropped over 20 points over the the previous five years to 5.2 in 2019.		
Grade 6 PVAAS data indicates little to no growth, especially in the highest and lowest achieving subgroups.		
Grade 5 PSSA scores have been slowly but steadily dropping each year for the last five years.		
Alignment science curriculum to state standards and encourage students to take opportunities to get to higher-level science courses at the high school.		
There continues to be a need to explore STEM and technology education offerings to support students moving into a 21st century workforce.	The District continues to move forward with the integration of STEM instruction throughout the District. This is being completed through curriculum revisions and new course proposals.	
To gain a higher level of completer(s) in the District's Agriculture Production program.		
To ensure that all students are meeting or exceeding the career benchmark standards as outlined by the State.		
The achievement gap between all students and Students with Disabilities is 38.7 for ELA and 36.1 for mathematics.		
The achievement gap between All Students and		

Challenges**Discussion Point****Priority for Planning**

Economically Disadvantaged Students is 17% for English language arts and 21.1% for Mathematics.

To demonstrate consistent academic growth as measured by PVAAS for Students with Disabilities in English Language Arts and Mathematics.

ADDENDUM B: ACTION PLAN

Action Plan: Engage instructional teams in assessing and monitoring student mastery

Action Steps		Anticipated Start/Completion Date	
Ensure all summative common assessments in English Language Arts and Mathematics are aligned to the standards outlined in the corresponding curriculum document(s).		09/01/2021 - 06/30/2024	
Monitoring/Evaluation		Anticipated Output	
Evaluation of completed, aligned, common assessments.		All English Language Arts and Mathematics common summative assessments will be fully aligned to the appropriate standards in the corresponding curriculum unit of study.	
Material/Resources/Supports Needed		PD Step	Comm Step
Pull-out time		yes	yes

Action Steps	Anticipated Start/Completion Date
Explore and implement methods to administer common summative assessments and collect standards-based achievement data.	09/02/2021 - 06/30/2024

Monitoring/Evaluation	Anticipated Output
Evaluation of completed, aligned, common assessments.	All English Language Arts and Mathematics common summative assessments will be fully aligned to the appropriate standards in the corresponding curriculum unit of study.

Material/Resources/Supports Needed	PD Step	Comm Step
Pull-out time	yes	yes

Action Plan: Engage instructional teams in developing standards-aligned units of instruction

Action Steps		Anticipated Start/Completion Date	
Audit current English Language Arts and Mathematics curricula (K-12) for standards alignment.		09/01/2021 - 06/30/2024	
Monitoring/Evaluation		Anticipated Output	
Curriculum will be updated in OnHand Schools and evaluated by improved achievement upon implementation.		Improved standards-aligned curricula for English Language Arts and Mathematics	
Material/Resources/Supports Needed		PD Step	Comm Step
Teacher pull-out time		no	yes

Action Steps		Anticipated Start/Completion Date	
Update current English Language Arts and Mathematics curricula (K-12) for standards alignment in OnHand Schools curriculum writing tool.		09/01/2021 - 06/30/2024	
Monitoring/Evaluation		Anticipated Output	
Curriculum will be updated in OnHand Schools and evaluated by improved achievement upon implementation.		Improved standards-aligned curricula for English Language Arts and Mathematics	
Material/Resources/Supports Needed		PD Step	Comm Step
Teacher Pull-out time		yes	no

Action Steps		Anticipated Start/Completion Date	
Begin the process of auditing and updating science/social studies curricula for alignment.		09/01/2021 - 06/30/2024	
Monitoring/Evaluation		Anticipated Output	
Curriculum will be updated in OnHand Schools and evaluated by improved achievement upon implementation.		Improved standards-aligned curricula for English Language Arts and Mathematics	
Material/Resources/Supports Needed		PD Step	Comm Step
Teacher Pull-out time		yes	yes

Action Steps	Anticipated Start/Completion Date
Identify opportunity gaps in curriculum for all students.	09/01/2021 - 06/30/2024

Monitoring/Evaluation	Anticipated Output
Curriculum will be updated in OnHand Schools and evaluated by improved achievement upon implementation.	Improved standards-aligned curricula for English Language Arts and Mathematics

Material/Resources/Supports Needed	PD Step	Comm Step
TBD	yes	yes

Action Plan: Provide a tiered system of instructional and behavioral supports and interventions

Action Steps	Anticipated Start/Completion Date	
Evaluate/assess the impact social/emotional and behavioral needs on student learning.	09/01/2021 - 06/30/2022	
Monitoring/Evaluation	Anticipated Output	
District and school teams will monitor progress and collect data after implementation to evaluate the impact of these plans on student achievement.	Revised/Newly developed plans to support the social emotional/behavioral and academic needs of all students.	
Material/Resources/Supports Needed	PD Step	Comm Step
District Data Collection	no	yes

Action Steps	Anticipated Start/Completion Date
Evaluate/assess current academic support/enrichment tiered support implementation and its impact on student achievement.	09/01/2021 - 06/30/2022

Monitoring/Evaluation	Anticipated Output
District and school teams will monitor progress and collect data after implementation to evaluate the impact of these plans on student achievement.	Revised/Newly developed plans to support the social emotional/behavioral and academic needs of all students.

Material/Resources/Supports Needed	PD Step	Comm Step
District Data Collection	no	yes

Action Steps**Anticipated Start/Completion Date**

Revise/develop systems of support to address the social emotional/behavioral needs of all students.

09/01/2022 - 06/28/2024

Monitoring/Evaluation**Anticipated Output**

District and school teams will monitor progress and collect data after implementation to evaluate the impact of these plans on student achievement.

Revised/Newly developed plans to support the social emotional/behavioral and academic needs of all students.

Material/Resources/Supports Needed**PD Step****Comm Step**

Teacher Pull-out time

yes

yes

Action Steps		Anticipated Start/Completion Date	
Revise/develop systems of support to address academic needs of all students.		09/01/2022 - 06/28/2024	
Monitoring/Evaluation		Anticipated Output	
District and school teams will monitor progress and collect data after implementation to evaluate the impact of these plans on student achievement.		Revised/Newly developed plans to support the social emotional/behavioral and academic needs of all students.	
Material/Resources/Supports Needed		PD Step	Comm Step
Teacher Pull-out time		yes	yes

Action Steps		Anticipated Start/Completion Date	
Implement reviewed/newly developed systems of support to address the social emotional/behavioral needs of all students.		09/01/2022 - 06/28/2024	
Monitoring/Evaluation		Anticipated Output	
District and school teams will monitor progress and collect data after implementation to evaluate the impact of these plans on student achievement.		Revised/Newly developed plans to support the social emotional/behavioral and academic needs of all students.	
Material/Resources/Supports Needed		PD Step	Comm Step
TBD		yes	yes

Action Steps	Anticipated Start/Completion Date
Implement reviewed/newly developed systems of academic support to meet the needs of all students.	09/01/2022 - 06/28/2024

Monitoring/Evaluation	Anticipated Output
District and school teams will monitor progress and collect data after implementation to evaluate the impact of these plans on student achievement.	Revised/Newly developed plans to support the social emotional/behavioral and academic needs of all students.

Material/Resources/Supports Needed	PD Step	Comm Step
TBD	yes	yes

ADDENDUM C: PROFESSIONAL DEVELOPMENT PLANS

Measurable Goals	Action Plan Name	Professional Development Step	Anticipated Timeline
By June 30, 2024, all school buildings will show evidence of the implementation of effective strategies and supports to meet the social and emotional needs of all students. (Social and Emotional Needs of Students)	Provide a tiered system of instructional and behavioral supports and interventions	Revise/develop systems of support to address the social emotional/behavioral needs of all students.	09/01/2022 - 06/28/2024
By June 30, 2024, establish a District system that fully ensures the consistent implementation of effective instructional practices that provide equitable learning opportunities for all students. (Instructional Practices- Equity)	Provide a tiered system of instructional and behavioral supports and interventions	Implement reviewed/newly developed systems of support to address the social emotional/behavioral needs of all students.	09/01/2022 - 06/28/2024
By June 30, 2024, all school buildings will show evidence of the implementation of effective strategies and supports to meet the social and emotional needs of all students. (Social and Emotional Needs of Students)	Provide a tiered system of	Revise/develop systems of support to address academic	09/01/2022 - 06/28/2024

Measurable Goals	Action Plan Name	Professional Development Step	Anticipated Timeline
By June 30, 2024, establish a District system that fully ensures the consistent implementation of effective instructional practices that provide equitable learning opportunities for all students. (Instructional Practices- Equity)	instructional and behavioral supports and interventions	needs of all students.	
By June 30, 2024, all school buildings will show evidence of the implementation of effective strategies and supports to meet the social and emotional needs of all students. (Social and Emotional Needs of Students)	Provide a tiered system of instructional and behavioral supports and interventions	Implement reviewed/newly developed systems of academic support to meet the needs of all students.	09/01/2022
By June 30, 2024, establish a District system that fully ensures the consistent implementation of effective instructional practices that provide equitable learning opportunities for all students. (Instructional Practices- Equity)			- 06/28/2024
By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade-level curricula for standards alignment and updated as needed and appropriate. (Curriculum Alignment Evaluation)	Engage instructional teams in developing standards-aligned units of instruction	Update current English Language Arts and Mathematics curricula (K-12) for standards alignment in OnHand Schools curriculum writing tool.	09/01/2021
By June 30, 2024, strengthen/establish a District system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement. (Common Assessments)			- 06/30/2024
By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics	Engage	Begin the process of	09/01/2021

Measurable Goals	Action Plan Name	Professional Development Step	Anticipated Timeline
<p>curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade-level curricula for standards alignment and updated as needed and appropriate. (Curriculum Alignment Evaluation)</p> <p>By June 30, 2024, strengthen/establish a District system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement. (Common Assessments)</p>	instructional teams in developing standards-aligned units of instruction	auditing and updating science/social studies curricula for alignment.	- 06/30/2024
<p>By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade-level curricula for standards alignment and updated as needed and appropriate. (Curriculum Alignment Evaluation)</p> <p>By June 30, 2024, strengthen/establish a District system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement. (Common Assessments)</p>	Engage instructional teams in developing standards-aligned units of instruction	Identify opportunity gaps in curriculum for all students.	09/01/2021 - 06/30/2024
<p>By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade-level curricula for standards alignment and updated as needed and appropriate. (Curriculum Alignment Evaluation)</p>	Engage instructional teams in assessing and monitoring	Ensure all summative common assessments in English Language Arts and Mathematics are	09/01/2021 - 06/30/2024

Measurable Goals	Action Plan Name	Professional Development Step	Anticipated Timeline
By June 30, 2024, strengthen/establish a District system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement. (Common Assessments)	student mastery	aligned to the standards outlined in the corresponding curriculum document(s).	
By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade-level curricula for standards alignment and updated as needed and appropriate. (Curriculum Alignment Evaluation)	Engage instructional teams in assessing and monitoring student mastery	Explore and implement methods to administer common summative assessments and collect standards-based achievement data.	09/02/2021 - 06/30/2024
By June 30, 2024, strengthen/establish a District system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement. (Common Assessments)			

PROFESSIONAL DEVELOPMENT PLANS

Professional Development Step	Audience	Topics of Prof. Dev
Addressing the Social and Emotion Needs of Students	Teaching and support staff working directly with students.	Effective practices to meet the social and emotional needs of all students and the development of tier supports to meet the social and emotional needs of all students.

Evidence of Learning	Anticipated Timeframe	Lead Person/Position
Observation of the implementation of strategies in all settings to meet the social and emotional needs of all students. Discipline and attendance data will also be evaluated.	07/01/2021 - 06/30/2024	Administration / Teacher Leadership

Danielson Framework Component Met in this Plan:	This Step meets the Requirements of State Required Trainings:
3e: Demonstrating Flexibility and Responsiveness	Teaching Diverse Learners in an Inclusive Setting
1b: Demonstrating Knowledge of Students	
2a: Creating and Environment of Respect and Rapport	
2b: Establishing a Culture for Learning	
3e: Demonstrating Flexibility and Responsiveness	

Professional Development Step	Audience	Topics of Prof. Dev
Addressing Students who are Academically at Risk or in Need of Enrichment through Needs-Based Interventions and/or Enrichment	Teaching and support staff working directly with students.	Addressing students' needs through core instruction; Tiered academic support; Enrichment opportunities.
Evidence of Learning	Anticipated Timeframe	Lead Person/Position
Student achievement data; PVAAS; instructional opportunities	07/01/2021 - 06/30/2024	Administration / Teacher Leadership

Danielson Framework Component Met in this Plan:

This Step meets the Requirements of State Required Trainings:

1b: Demonstrating Knowledge of Students

Language and Literacy Acquisition for All Students

3d: Using Assessment in Instruction

Language and Literacy Acquisition for All Students

1c: Setting Instructional Outcomes

3e: Demonstrating Flexibility and Responsiveness

1a: Demonstrating Knowledge of Content and Pedagogy

3c: Engaging Students in Learning

1e: Designing Coherent Instruction

1a: Demonstrating Knowledge of Content and Pedagogy

3c: Engaging Students in Learning

1b: Demonstrating Knowledge of Students

1e: Designing Coherent Instruction

Professional Development Step	Audience	Topics of Prof. Dev
Development and Interpretation of Common Standards Aligned Assessments	Teaching and support staff working directly with students.	How to write standards-aligned summative assessments; Interpretation of data based on implementation of standards-aligned summative assessments.

Evidence of Learning	Anticipated Timeframe	Lead Person/Position
Completed standards-aligned summative assessments and data review of administered assessments.	07/01/2021 - 06/30/2024	Administration / Teacher Leadership

Danielson Framework Component Met in this Plan:	This Step meets the Requirements of State Required Trainings:
1f: Designing Student Assessments	Teaching Diverse Learners in an Inclusive Setting
3d: Using Assessment in Instruction	

Professional Development Step	Audience	Topics of Prof. Dev
Curriculum Evaluation/Audit for Standards Alignment- English Language Arts / Mathematics	Teaching and support staff working directly with students.	Curriculum evaluation for standards alignment; Alignment of common summative assessments to each curricular unit

Evidence of Learning	Anticipated Timeframe	Lead Person/Position
Board approved curricular documents	07/01/2021 - 06/30/2024	Asst. Superintendent / Building Admin / Instructional Coaches / Teacher Leadership

Danielson Framework Component Met in this Plan:	This Step meets the Requirements of State Required Trainings:
	Language and Literacy Acquisition for All Students

Professional Development Step	Audience	Topics of Prof. Dev
Implementation of Effective Instructional Practices	Teaching and support staff working directly with students.	Effective instructional practices that provide equitable learning opportunities for all students.

Evidence of Learning	Anticipated Timeframe	Lead Person/Position
Classroom Observations; Student Achievement Data	07/01/2021 - 06/30/2024	Administration / Teacher Leadership / Instructional Coaches

Danielson Framework Component Met in this Plan:

This Step meets the Requirements of State Required Trainings:

3e: Demonstrating Flexibility and Responsiveness

1b: Demonstrating Knowledge of Students

2b: Establishing a Culture for Learning

3c: Engaging Students in Learning

1e: Designing Coherent Instruction

3c: Engaging Students in Learning

3e: Demonstrating Flexibility and Responsiveness

Language and Literacy Acquisition for All Students

Teaching Diverse Learners in an Inclusive Setting

ADDENDUM D: ACTION PLAN COMMUNICATION

Measurable Goals	Action Plan Name	Communication Step	Anticipated Timeline
By June 30, 2024, all school buildings will show evidence of the implementation of effective strategies and supports to meet the social and emotional needs of all students. (Social and Emotional Needs of Students)	Provide a tiered system of instructional and behavioral supports and interventions	Evaluate/assess the impact social/emotional and behavioral needs on student learning.	2021-09-01 - 2022-06-30
By June 30, 2024, establish a District system that fully ensures the consistent implementation of effective instructional practices that provide equitable learning opportunities for all students. (Instructional Practices- Equity)	Provide a tiered system of instructional and behavioral supports and interventions	Evaluate/assess current academic support/enrichment tiered support implementation and its impact on student achievement.	2021-09-01 - 2022-06-30
By June 30, 2024, all school buildings will show evidence of the implementation of effective strategies and supports to meet the social and emotional needs of all students. (Social and Emotional Needs of Students)	Provide a tiered system of	Revise/develop systems of support to address the social	2022-09-01 - 2024-06-28

Measurable Goals	Action Plan Name	Communication Step	Anticipated Timeline
By June 30, 2024, establish a District system that fully ensures the consistent implementation of effective instructional practices that provide equitable learning opportunities for all students. (Instructional Practices- Equity)	instructional and behavioral supports and interventions	emotional/behavioral needs of all students.	
By June 30, 2024, all school buildings will show evidence of the implementation of effective strategies and supports to meet the social and emotional needs of all students. (Social and Emotional Needs of Students)	Provide a tiered system of instructional and behavioral supports and interventions	Implement reviewed/newly developed systems of support to address the social emotional/behavioral needs of all students.	2022-09-01 - 2024-06-28
By June 30, 2024, establish a District system that fully ensures the consistent implementation of effective instructional practices that provide equitable learning opportunities for all students. (Instructional Practices- Equity)			
By June 30, 2024, all school buildings will show evidence of the implementation of effective strategies and supports to meet the social and emotional needs of all students. (Social and Emotional Needs of Students)	Provide a tiered system of instructional and behavioral supports and interventions	Revise/develop systems of support to address academic needs of all students.	2022-09-01 - 2024-06-28
By June 30, 2024, establish a District system that fully ensures the consistent implementation of effective instructional practices that provide equitable learning opportunities for all students. (Instructional Practices- Equity)			
By June 30, 2024, all school buildings will show evidence of the implementation of effective strategies and supports to meet the social and emotional needs of all	Provide a tiered	Implement reviewed/newly	2022-09-01 - 2024-

Measurable Goals	Action Plan Name	Communication Step	Anticipated Timeline
<p>students. (Social and Emotional Needs of Students)</p> <p>By June 30, 2024, establish a District system that fully ensures the consistent implementation of effective instructional practices that provide equitable learning opportunities for all students. (Instructional Practices- Equity)</p>	system of instructional and behavioral supports and interventions	developed systems of academic support to meet the needs of all students.	06-28
<p>By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade-level curricula for standards alignment and updated as needed and appropriate. (Curriculum Alignment Evaluation)</p> <p>By June 30, 2024, strengthen/establish a District system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement. (Common Assessments)</p>	Engage instructional teams in developing standards-aligned units of instruction	Audit current English Language Arts and Mathematics curricula (K-12) for standards alignment.	2021-09-01 - 2024-06-30
<p>By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade-level curricula for standards alignment and updated as needed and appropriate. (Curriculum Alignment Evaluation)</p> <p>By June 30, 2024, strengthen/establish a District system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement. (Common Assessments)</p>	Engage instructional teams in developing standards-aligned units of instruction	Begin the process of auditing and updating science/social studies curricula for alignment.	2021-09-01 - 2024-06-30

Measurable Goals	Action Plan Name	Communication Step	Anticipated Timeline
<p>By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade-level curricula for standards alignment and updated as needed and appropriate. (Curriculum Alignment Evaluation)</p> <p>By June 30, 2024, strengthen/establish a District system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement. (Common Assessments)</p>	Engage instructional teams in developing standards-aligned units of instruction	Identify opportunity gaps in curriculum for all students.	2021-09-01 - 2024-06-30
<p>By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade-level curricula for standards alignment and updated as needed and appropriate. (Curriculum Alignment Evaluation)</p> <p>By June 30, 2024, strengthen/establish a District system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement. (Common Assessments)</p>	Engage instructional teams in assessing and monitoring student mastery	Ensure all summative common assessments in English Language Arts and Mathematics are aligned to the standards outlined in the corresponding curriculum document(s).	2021-09-01 - 2024-06-30
By June 30, 2024, re-evaluate/audit English Language Arts and Mathematics curricula for standards alignment and update as needed and appropriate as well as begin the process to re-evaluate/audit all other subject areas/grade-level curricula for	Engage instructional teams in	Explore and implement methods to administer	2021-09-02 - 2024-06-30

Measurable Goals	Action Plan Name	Communication Step	Anticipated Timeline
standards alignment and updated as needed and appropriate. (Curriculum Alignment Evaluation) By June 30, 2024, strengthen/establish a District system that fully ensures staff members in all schools are using standards-aligned assessments to monitor student achievement. (Common Assessments)	assessing and monitoring student mastery	common summative assessments and collect standards-based achievement data.	

COMMUNICATIONS PLAN

Communication Step	Audience	Topics/Message of Communication
Communication of Comprehensive Planning Goals and Outcomes	Teachers, Administrators, School Board Members; Parents, Community Members.	Overview/Updates of progress towards Comprehensive Planning Goals and Action Steps, specifically the Action Steps outlined above.
Anticipated Timeframe	Frequency	Delivery Method
07/01/2021 - 06/30/2024	Ongoing throughout the Comprehensive Planning timeline	Presentation
Lead Person/Position		
Asst. Superintendent; Administration		

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ADDENDUM E: COMPREHENSIVE PLAN COMMUNICATIONS

Communication Step	Topics of Message	Mode	Audience	Anticipated Timeline
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2020-2021 PSSA Scores / Lampeter-Strasburg School District

2020-2021 English Language Arts PSSA (Preliminary)

Grade	Advanced		Proficient		Basic		Below Basic		2021 % Adv/Pro							
	#	%	#	%	#	%	#	%	#	%						
Hans Herr	145	25.03%	271	48.80%	123	22.09%	23	4.07%	562	73.83%						
3	41	20.50%	110	55.00%	38	19.00%	11	5.50%	200	75.50%						
4	80	39.60%	71	35.15%	45	22.28%	6	2.97%	202	74.75%						
5	24	15.00%	90	56.25%	40	25.00%	6	3.75%	160	71.25%						
Martin Meylin	97	16.07%	308	51.01%	176	29.14%	23	3.78%	604	67.08%						
6	56	27.86%	95	47.26%	47	23.38%	3	1.49%	201	75.12%						
7	20	10.00%	114	57.00%	66	33.00%	0	0.00%	200	67.00%						
8	21	10.34%	99	48.77%	63	31.03%	20	9.85%	203	59.11%						

2020-2021 Mathematics PSSA

Grade	Advanced		Proficient		Basic		Below Basic		2021 % Adv/Pro							
	#	%	#	%	#	%	#	%	#	%						
Hans Herr	106	18.56%	219	39.09%	157	28.25%	79	14.10%	561	57.65%						
3	43	21.61%	82	41.21%	43	21.61%	31	15.58%	199	62.81%						
4	41	20.40%	73	36.32%	62	30.85%	25	12.44%	201	56.72%						
5	22	13.66%	64	39.75%	52	32.30%	23	14.29%	161	53.42%						
Martin Meylin	45	7.45%	186	30.79%	214	35.43%	159	26.32%	604	38.27%						
6	10	4.90%	66	32.35%	91	44.61%	37	18.14%	204	37.25%						
7	14	7.04%	74	37.19%	64	32.16%	47	23.62%	199	44.22%						
8	21	10.45%	46	22.89%	59	29.35%	75	37.31%	201	33.33%						

2020-2021 Science PSSA

Grade	Advanced		Proficient		Basic		Below Basic		2021 % Adv/Pro							
	#	%	#	%	#	%	#	%	#	%						
Hans Herr																
4	83	41.29%	93	46.27%	20	9.95%	5	2.49%	201	87.56%						
Martin Meylin																
8	62	30.69%	66	32.67%	34	16.83%	40	19.80%	202	63.37%						

Lampeter-Strasburg High School Keystone Data 2020-2021 Winter & Spring

Algebra 1	Spring 2021*		Winter 2021	
	#	%	#	%
Advanced	2	1.53%	2	2.25%
Proficient	24	18.32%	27	30.34%
Basic	61	46.56%	40	44.94%
Below Basic	44	33.59%	20	22.47%

Total:	131		89	
Proficient & Adv	19.85%		32.58%	

Total Pro/Adv:

Total Tested: 220

Avg Pro/Adv: 25.00%

State Average

Winter Spring

Biology	Spring 2021		Winter 2021	
	#	%	#	%
Advanced	29	32.95%	42	33.33%
Proficient	31	35.23%	46	36.51%
Basic	20	22.73%	22	17.46%
Below Basic	8	9.09%	16	12.70%

Total:	88		126	
Proficient & Adv	68.18%		69.84%	

Total Pro/Adv:

Total #: 214

Avg Pro/Adv: 69.16%

State Average

Winter Spring

Literature	Spring 2021		Winter 2021	
	#	%	#	%
Advanced	16	12.03%	9	7.76%
Proficient	69	51.88%	71	61.21%
Basic	30	22.56%	21	18.10%
Below Basic	18	13.53%	15	12.93%

Total:	133		116	
Proficient & Adv	63.91%		68.97%	

Total Pro/Adv:

Total #: 249

Avg Pro/Adv: 66.27%

State Average

Winter Spring

INDUCTION PLAN (CHAPTER 49)

Chapter 4 establishes that each school entity shall submit to the Department for approval an induction plan every 6 years as required under Chapter 49, Section 16(a). A school entity shall make its induction plan available for public inspection and comment for a minimum of 28 days prior to approval of the plan by the school entity's governing board and submission of the plan to the Department.

Chapter 49.16, Approval of Induction Plans, establishes the following requirements of LEA Induction Plans:

- Each school entity shall submit to the Department for approval a plan for the induction experience for first-year teachers (including teachers in prekindergarten programs, when offered), long-term substitutes who are hired for a position for 45 days or more and educational specialists.
- The induction plan shall be prepared by teacher or educational specialist representatives, or both, chosen by teachers and educational specialists and administrative representatives chosen by the administrative personnel of the school entity. Newly employed professional personnel with prior school teaching experience may be required by the school entity to participate in an induction program.
- The induction plan shall reflect a mentor relationship between the first-year teacher, long-term substitute or educational specialist, teacher educator and the induction team.
- Criteria for approval of the induction plans will be established by the Secretary in consultation with the Board and must include induction activities that focus on teaching diverse learners in inclusive settings.

PROFILE AND PLAN ESSENTIALS

Lampeter-Strasburg School District
113363603
1600 Book Road, PO Box 428 , Lampeter, PA 17537

Andrew Godfrey, Ed.D.
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717-464-3311 Ext. 1003

Kevin S. Peart, Ed.D
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INDUCTION PLAN COMMITTEE PARTICIPANTS

The Induction Plan Committee is responsible for the development and operation of the LEA’s Educator Induction Program.

In accordance with 22 PA Code Chapter 49.16 the induction committee must include teacher or educational specialist representatives, or both, selected by teachers, educational specialists, and administrative representatives from within the school/district.

STEERING COMMITTEE

Name	Title	Committee Role	Chosen/Appointed by
Cara Ditzler	Elementary Teacher	Teacher	Teacher
Kevin Peart	Superintendent	Administrator	School Board of Directors

Name	Title	Committee Role	Chosen/Appointed by
Andrew Godfrey	Asst. Superintendent	Leader	School Board of Directors
Bronston Sterner	HS Biology Teacher	Teacher	Administration Personnel
Amanda Kinert	ELA Coach	Education Specialist	Education Specialist
Joan Johnson	Math Coach	Education Specialist	Education Specialist
Patrica Pontz	Board Member	Other	School Board of Directors
Karen Staub	Pupil Personnel Services	Administrator	Administration Personnel
Benjamin Feeney	HS Principal	Administrator	Administration Personnel
Jamie Raum	MS Principal	Administrator	Administration Personnel
Jeffrey Smecker	Elementary Principal	Administrator	Administration Personnel
Michele Westphal	Elementary Principal	Administrator	Administration Personnel
Eva Stawser	Elementary Teacher	Teacher	Teacher
Jennifer Grimm	Middle School Teacher	Teacher	Teacher

EDUCATOR INDUCTION PLAN (EIP) (22 PA CODE, 49.16)

By checking each of the following boxes, the LEA is assuring that it complies with and has instituted each of the following Chapter 49 Induction Plan requirements.

Plan requirements	Yes/No
Are all first-year teachers (including teachers in prekindergarten programs, when offered), long-term substitutes who are hired for a position for 45 days or more and educational specialists identified and provided an induction experience? (22 Pa Code, 49.16)	Yes
Is the induction plan prepared by teacher or educational specialist representatives, or both, chosen by teachers and educational specialists and administrative representatives chosen by the administrative personnel of the school entity? (22 Pa Code, 49.16)	Yes
Has the plan been made available for public inspection and comment for a minimum of 28 days prior to approval of the plan by the school entity's governing board and submission of the plan to the Department? (22 Pa Code, 49.16)	Yes
Does the induction plan reflect a mentor relationship between the first-year teacher, long-term substitute or educational specialist, teacher educator and the induction team? (22 Pa Code, 49.16)	Yes
Does the induction plan include training on the teacher observation and evaluation model inclusive of the consistent use of quality teacher-specific data and building-level data within student performance measures? (24 P.S. § 11-1138.8 (c)(3) and 22 Pa Code, 49.16)	
Does the induction plan:	Yes
a. Assess the needs of inductees?	
b. Describe how the program will be structured?	Yes
c. Describe what content will be included, along with the delivery format and timeframe?	Yes

MENTORS

Which of the following characteristics does the Local Education Agency (LEA) use to select mentors?

Characteristics used by LEA	Yes/No
Pool of possible mentors is comprised of teachers with outstanding work performance.	Yes
Potential mentors have similar certifications and teaching assignments.	Yes
Potential mentors must model continuous learning and reflection.	Yes
Potential mentors must have knowledge of LEA policies, procedures, and resources.	Yes
Potential mentors must have demonstrated ability to work effectively with students and other adults.	Yes
Potential mentors must be willing to accept additional responsibility.	Yes
Mentors must complete mentor training or have previous related experience (e.g., purpose of induction program and role of mentor, communication and listening skills, coaching, and conferencing skills, problem-solving skills and knowledge of adult learning and development).	Yes
Mentors and inductees must have compatible schedules so that they can meet regularly.	Yes
Other, please specify below	No

OTHER

In most cases, mentors and inductees have compatible schedules. However, since the Lampeter-Strasburg School District is a relatively small

school district, there are times when the inductee may have been hired for a specialized area, such as guidance, school psychology, school nurse, or special education. In these cases, it is difficult to have compatible schedules since the mentor teacher and the inductee may work in different buildings.

PLEASE EXPLAIN THE LEA'S PROCESS FOR ENSURING THEIR MENTORS HAVE THE ABOVE SELECTED CHARACTERISTICS.

Building principals and department supervisors serve an integral role in the identification of the mentor teacher. Through observation and evaluation of their professional staff and first-hand knowledge of their building and departmental leaders, these administrators are able to match mentors with inductees based on a number of factors; i.e., experience and professional development needs, planning schedules, departmental needs, and personality.

NEEDS ASSESSMENT

Which of the following characteristics does the Local Education Agency (LEA) use to select mentors?

Characteristics used by LEA	Yes/No
Observations of inductee instructional practice by a coach or mentor to identify needs.	Yes
Multiple observations of inductee instructional practice by building supervisor to identify needs.	Yes
Regular scheduled meetings with mentors or coaches to reflect upon instructional practice to identify needs.	Yes
Standardized student assessment data	Yes
Classroom assessment data (Formative & Summative)	Yes
Inductee survey (local, intermediate units and national level)	Yes
Review of inductee lesson plans	Yes
Review of written reports summarizing instructional activity	Yes
Submission of Inductee Portfolio	No
Knowledge of successful research-based instructional models	Yes
Information collected from previous induction programs (e.g., program evaluations and second-year teacher interviews).	Yes
Other, please specify below	Yes

OTHER

Three meetings are held throughout the year to evaluate needs and adjust programming if needed to support our inductees.

BASED ON THE TOOLS AND METHODS SELECTED ABOVE, DESCRIBE THE LEA'S INDUCTION PROGRAM, INCLUDING THE FOLLOWING DETAILS:

- **PROGRAM STRUCTURE**
- **CONTENT INCLUDED**
- **MEETING FREQUENCY**
- **DELIVERY FORMAT**

In addition to the Administrative Orientation (two full days) held at the beginning of the year, at least three meetings are conducted during the school year at separate times with inductees and mentor teachers. These meetings allow inductees and mentor teachers the opportunity to reflect and share information about their needs in a safe environment, while providing administrators the opportunity to determine if the necessary supports are in place. Additional professional development and/or supports may be provided based on the needs identified in these meetings. Throughout the induction year, the inductee and the mentor teacher document, through date and signature, the completion of the designated activities/topics listed on the mentor checklist. Mid-year and end-of-year reflection also occurs between the inductee and the mentor teacher. These tools are reviewed each year with both the inductees and mentor teachers to determine relevance. Revisions are made to each tool based on inductee, mentor teacher, and administrative input. A culminating evaluation report is completed by the inductee and is submitted to the building principal, mentor, and Assistant Superintendent. This evaluation report focuses on an analysis of the level of support given to the inductee during this process, suggested changes to the induction program, and areas of additional support needed in the following areas: teaching skills, classroom management and organizational skills, District standards and methods of operation, building standards and methods of operation, awareness of student needs, and professional development. Once the induction process is completed, the evaluation report is signed by the inductee, the mentor teacher, the building principal, and the Superintendent. A copy of this completed

report is maintained in the employee's personnel file. The Assistant Superintendent notifies the Pennsylvania Department of Education regarding the inductee's successful completion of the Induction Program and the ensuing tenure status.

EDUCATOR INDUCTION PLAN TOPIC AREAS

Ensure that professional development activities contain content that develops teacher competency, increases student learning, and aligns with at least one component contained in the Danielson Framework for Teaching.

CODE OF PROFESSIONAL PRACTICE AND CONDUCT FOR EDUCATORS

Selected Danielson Framework(s)	Timeline
4f: Showing Professionalism	Year 1 Fall

ASSESSMENTS AND PROGRESS MONITORING

Selected Danielson Framework(s)	Timeline
3d: Using Assessment in Instruction 1f: Designing Student Assessments	Year 1 Summer, Year 2 Summer, Year 3 Summer, Year 1 Spring, Year 2 Spring, Year 3 Spring, Year 1 Fall, Year 2 Fall, Year 3 Fall, Year 1 Winter, Year 2 Winter, Year 3 Winter

INSTRUCTIONAL PRACTICES

Selected Danielson Framework(s)	Timeline
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Selected Danielson Framework(s)	Timeline
1c: Setting Instructional Outcomes 3c: Engaging Students in Learning 3b: Using Questioning and Discussion Techniques	Year 1 Summer, Year 2 Summer, Year 3 Summer, Year 1 Winter, Year 2 Winter, Year 3 Winter, Year 1 Fall, Year 2 Fall, Year 3 Fall, Year 1 Spring, Year 2 Spring, Year 3 Spring

SAFE AND SUPPORTIVE SCHOOLS

Selected Danielson Framework(s)	Timeline
2d: Managing Student Behavior 2a: Creating and Environment of Respect and Rapport	Year 1 Spring, Year 2 Spring, Year 3 Spring, Year 1 Winter, Year 2 Winter, Year 3 Winter, Year 1 Summer, Year 2 Summer, Year 3 Summer, Year 1 Fall, Year 2 Fall, Year 3 Fall

STANDARDS/CURRICULUM

Selected Danielson Framework(s)	Timeline
1d: Demonstrating Knowledge of Resources 1c: Setting Instructional Outcomes 1a: Demonstrating Knowledge of Content and Pedagogy	Year 1 Summer, Year 2 Summer, Year 3 Summer, Year 1 Spring, Year 2 Spring, Year 3 Spring, Year 1 Fall, Year 2 Fall, Year 3 Fall, Year 1 Winter, Year 2 Winter, Year 3 Winter

Selected Danielson Framework(s)	Timeline
1e: Designing Coherent Instruction	

TECHNOLOGY INSTRUCTION

Selected Danielson Framework(s)	Timeline
1d: Demonstrating Knowledge of Resources	Year 1 Fall, Year 1 Winter
3c: Engaging Students in Learning	
4c: Communicating with Families	
1c: Setting Instructional Outcomes	

PROGRESS REPORTS AND PARENT-TEACHER CONFERENCING

Selected Danielson Framework(s)	Timeline
1b: Demonstrating Knowledge of Students	Year 1 Winter, Year 1 Fall
4b: Maintaining Accurate Records	
4c: Communicating with Families	

ACCOMMODATIONS AND ADAPTATIONS FOR DIVERSE LEARNERS

Selected Danielson Framework(s)	Timeline
1a: Demonstrating Knowledge of Content and Pedagogy 1b: Demonstrating Knowledge of Students	Year 1 Spring, Year 1 Fall, Year 1 Winter

DATA INFORMED DECISION MAKING

Selected Danielson Framework(s)	Timeline
1b: Demonstrating Knowledge of Students 1c: Setting Instructional Outcomes	Year 1 Summer, Year 2 Summer, Year 3 Summer, Year 1 Spring, Year 2 Spring, Year 3 Spring, Year 1 Fall, Year 2 Fall, Year 3 Fall, Year 1 Winter, Year 2 Winter, Year 3 Winter

MATERIALS AND RESOURCES FOR INSTRUCTION

Selected Danielson Framework(s)	Timeline
1d: Demonstrating Knowledge of	Year 1 Fall

Selected Danielson Framework(s)

Timeline

Resources

CLASSROOM AND STUDENT MANAGEMENT

Selected Danielson Framework(s)

Timeline

1b: Demonstrating Knowledge of
Students

Year 1 Winter, Year 1 Fall

2c: Managing Classroom Procedures

4b: Maintaining Accurate Records

PARENTAL AND/OR COMMUNITY INVOLVEMENT

Selected Danielson Framework(s)

Timeline

4c: Communicating with Families

Year 1 Fall

OTHER

Selected Danielson Framework(s)

Timeline

Year 1 Fall

EVALUATION AND MONITORING

Describe the procedures employed to monitor and evaluate the Educator Induction Program. As part of this process LEAs should systematically collect data on the educator induction program design, implementation, and outcomes. This data may include:

- a. Survey of participants – new teachers, mentors, principals, and other members of the Educator Induction Program to determine levels of satisfaction and to understand the strengths and weakness of the program
- b. Analysis of activities and resources used in the program
- c. Aligned program evaluation instruments that provide quantitative and qualitative data (e.g., survey/questionnaires, individual and group interviews, and observation tools) to determine the impact of participating teachers and their students

EVALUATION AND MONITORING

A culminating evaluation report is completed by the inductee and is submitted to the building principal, mentor, and Assistant Superintendent. This evaluation report focuses on an analysis of the level of support given to the inductee during this process, suggested changes to the induction program, and areas of additional support needed in the following areas: teaching skills, classroom management and organizational skills, District standards and methods of operation, building standards and methods of operation, awareness of student needs, and professional development. Once the induction process is completed, the evaluation report is signed by the inductee, the mentor teacher, the building principal, and the Superintendent. A copy of this completed report is maintained in the employee's personnel file. The Assistant Superintendent notifies the Pennsylvania Department of Education regarding the inductee's successful completion of the Induction Program and the ensuing tenure status.

DOCUMENTATION OF PARTICIPATION AND COMPLETION

Identify the methods used to record inductee participation and program completion.

Participation	Completion
Mentor documents his/her inductee's involvement in the program.	Yes
A designated administrator receives, evaluates, and archives all mentor records.	Yes
School/LEA maintains accurate records of program completion and provide a certificate or statement of completion to each inductee who has completed the program.	Yes
Completion is verified by the LEA Chief Administrator on the Application for Level 2 Certification.	Yes
Confirm that all first-year teachers are required to participate in the induction program.	Yes

IF “NO” IS SELECTED, PLEASE EXPLAIN WHAT INDIVIDUALS WERE NOT INCLUDED IN THE INDUCTION PROGRAM AND WHY.

EDUCATOR INDUCTION PLAN STATEMENT OF ASSURANCE

We affirm that this Educator Induction Plan has been developed in accordance with the laws, regulations and guidelines for the development, implementation and evaluation of the Induction Plan as designated in Chapter 4 of the Pennsylvania Department of Education School Code.

We affirm that this Educator Induction Plan focuses on the learning needs of each professional staff member to ensure high quality instruction for all students.

Andrew M. Godfrey, Ed.D.
Educator Induction Plan Coordinator

06/15/2020
Date

I affirm that this Induction Plan provides staff learning that improves the learning of all students as outlined in the [National Staff Development Council's Standards for Staff Learning](#).

Superintendent/Chief Executive Officer

Date

ACT 48

Chapter 4 establishes that each school entity shall submit to the Secretary for approval a professional education plan every 3 years as required under Chapter 49, Section 17(a). A school entity shall make its professional education plan available for public inspection and comment for a minimum of 28 days prior to approval of the plan by the school entity's governing board and submission of the plan to the Secretary.

Chapter 49.17, Continuing professional education, establishes that every school entity shall develop a continuing education plan that addresses the following requirements:

- a. Includes options for professional development including, but not limited to, activities such as: (i) graduate level coursework; (ii) obtaining a professionally related master's degree; (iii) department-approved in-service courses; (iv) curriculum development work; and (v) attendance at professional conferences.
- b. Defines terms used including, but not limited to, the following: (i) Professionally related graduate level coursework. (ii) Professionally related master's degree. (iii) Curriculum development work. (iv) Professional conferences.
- c. Developed as specified in section 1205.1 of the act in which the plan describes the persons who developed the plan and how the persons were selected.
- d. Submitted to the Secretary shall be approved by both the professional education committee and the board of the school entity.
- e. Includes a section which describes how the professional education needs of the school entity, including those of diverse learners, and its professional employees are to be met through implementation of the plan. The plan must describe how professional development activities will improve language and literacy acquisition for all students and contribute to closing achievement gaps among students.
- f. Includes a description of how the school entity will offer all professional employees opportunities to participate in continuing education focused on teaching diverse learners in inclusive settings.

g. A school district that contracts with a community provider to operate a prekindergarten program shall address in the school district's professional education plan how the school district will offer professional education opportunities to teachers in the community provider's prekindergarten program.

LEA provided professional education meets the education needs of that school entity and its professional employees, so that they may meet the specific needs of students. Professional education for all levels of an LEA should be based on sound research and promising practices that promotes educators' skills over the long term.

Exemplary professional education for staff:

- Enhances the educator's content knowledge in the area of the educator's certification or assignment.
- Increases the educator's teaching skills based on research on effective practice, with attention given to interventions for struggling students.
- Provides educators with a variety of classroom-based assessment skills and the skills needed to analyze and use data in instructional decision-making.
- Empowers educators to work effectively with parents and community partners.

PROFILE AND PLAN ESSENTIALS

Lampeter-Strasburg School District

113363603

1600 Book Road, PO Box 428, Lampeter, PA 17537

Andrew M. Godfrey

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7174643311 X 1003

Kevin S. Peart, Ed.D

kevin_peart@l-spioneers.org

STEERING COMMITTEE

Name	Title	Committee Role	Appointed By
Andrew Godfrey	Assistant Superintendent	Andrew Godfrey	School Board of Directors
Ben Feeney	Principal	Ben Feeney	Administration Personnel
Jamie Raum	Principal	Jamie Raum	Administration Personnel
Jeffrey Smecker	Principal	Jeffrey Smecker	Administration Personnel
Michele Westphal	Principal	Michele Westphal	Administration Personnel
Joan Johnson	Instructional Coach- Math	Joan Johnson	Education Specialist

Name	Title	Committee Role	Appointed By
Amanda Kinert	Instructional Coach- ELA	Amanda Kinert	Education Specialist
Kristin Greenwood	Elementary Classroom Teacher	Kristin Greenwood	Teacher
Jennifer Grimm	Middle School Classroom Teacher	Jennifer Grimm	Teacher
Derrick Horner	Parent	Derrick Horner	School Board of Directors
Joe McCarthy	Community Memeber	Joe McCarthy	School Board of Directors
Patricia Pontz	Board Memeber	Patricia Pontz	School Board of Directors
John Strange	Community Member	John Strange	School Board of Directors
Elisabeth Lau	Special Education Teacher	Elisabeth Lau	Education Specialist
Michelle Schatzmann	Special Education Teacher	Michelle Schatzmann	Education Specialist
Justina Martin	Community Member	Justina Martin	Administration Personnel
David Beiler	Board Member	David Beiler	School Board of Directors
Melissa Herr	Board Memeber	Melissa Herr	School Board of Directors
Lindsay Shehan	High School Classroom Teacher	Lindsay Shehan	Teacher
Justina Martin	Parent	Justina Martin	School Board of Directors

DESCRIBE HOW MANY TIMES THE COMMITTEE MEETS IN A GIVEN YEAR, ANY SUBCOMMITTEES THAT ARE FORMED AND ANY OTHER RELEVANT INFORMATION REGARDING THE FUNCTION OF THE COMMITTEE.

The committee meets on an as needed basis. Professional development is planned through the committee aligned with the comprehensive planning goals and action steps. All professional development activities are aligned with comprehensive planning goals/actions steps.

PROFESSIONAL EDUCATION PLAN (PEP) (22 PA CODE, 49.17)

Professional Education Plan Guidelines	Yes/No
Are the professional development activities aligned with the current and applicable Pennsylvania Core Standards or Pennsylvania Academic Standards? (22 Pa Code, Chapter 4)	Yes
Are the effectiveness of offerings evaluated through multiple measures of student achievement within the context of educator effectiveness to determine impact on student learning, educator effectiveness, and/or school performance? (Act 82 of 2012) aka (22 Pa Code, 19)	Yes
Does the professional education plan contain a committee consisting of teacher representatives divided equally among elementary, middle and high school teachers chosen by the teachers, educational specialist representatives chosen by educational specialists and administrative representatives chosen by the administrative personnel? (Act 48, Section 1205.1)	Yes
Does the committee include parents of children attending a school in the district, local business representatives and other individuals representing the community appointed by the board of directors? (Act 48, Section 1205.1)	Yes
Was the professional education plan approved by the professional education committee and the board of the school entity? (22 pa Code, 49.16)	Yes
Does the professional development plan align with educator needs? (Act 48, Section 2)	Yes
Do the implementation steps cover at least a three-year implementation horizon?	Yes

ACTION PLANS STEPS FROM COMPREHENSIVE PLAN

ADDRESSING THE SOCIAL AND EMOTION NEEDS OF STUDENTS

Action Step	Audience	Topics to be Included	Evidence of Learning
Revise/develop systems of support to address the social emotional/behavioral needs of all students. Implement reviewed/newly developed systems of support to address the social emotional/behavioral needs of all students.	Teaching and support staff working directly with students.	Effective practices to meet the social and emotional needs of all students and the development of tier supports to meet the social and emotional needs of all students.	Observation of the implementation of strategies in all settings to meet the social and emotional needs of all students. Discipline and attendance data will also be evaluated.
Lead Person/Position		Anticipated Timeline	
Administration / Teacher Leadership		07/01/2021 - 06/30/2024	

LEARNING FORMAT

Type of Activities	Frequency	Danielson Framework Component Met in this Plan	This Step Meets the Requirements of State Required Trainings
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Inservice day	Ongoing throughout the implementation of this plan	3e: Demonstrating Flexibility and Responsiveness 1b: Demonstrating Knowledge of Students 2a: Creating and Environment of Respect and Rapport	Teaching Diverse Learners in an Inclusive Setting
Classroom/school visitation	Ongoing	2b: Establishing a Culture for Learning 3e: Demonstrating Flexibility and Responsiveness	

ADDRESSING STUDENTS WHO ARE ACADEMICALLY AT RISK OR IN NEED OF ENRICHMENT THROUGH NEEDS-BASED INTERVENTIONS AND/OR ENRICHMENT

Action Step	Audience	Topics to be Included	Evidence of Learning
Revise/develop systems of support to address the social emotional/behavioral needs of all students.	Teaching and support staff working directly with students.	Addressing students' needs through core instruction; Tiered academic support; Enrichment opportunities.	Student achievement data; PVAAS; instructional opportunities
Implement reviewed/newly developed systems of academic support to meet the needs of all students.			

Action Step	Audience	Topics to be Included	Evidence of Learning
Lead Person/Position		Anticipated Timeline	
Administration / Teacher Leadership		07/01/2021 - 06/30/2024	

LEARNING FORMAT

Type of Activities	Frequency	Danielson Framework Component Met in this Plan	This Step Meets the Requirements of State Required Trainings
Inservice day	Ongoing throughout the implementation of this plan	1e: Designing Coherent Instruction 1a: Demonstrating Knowledge of Content and Pedagogy 3c: Engaging Students in Learning 1c: Setting Instructional Outcomes 3e: Demonstrating Flexibility and Responsiveness 1b: Demonstrating Knowledge of Students 3d: Using Assessment in Instruction	Language and Literacy Acquisition for All Students

Type of Activities	Frequency	Danielson Framework Component Met in this Plan	This Step Meets the Requirements of State Required Trainings
Classroom/school visitation	Ongoing	3c: Engaging Students in Learning 1e: Designing Coherent Instruction 1a: Demonstrating Knowledge of Content and Pedagogy 1b: Demonstrating Knowledge of Students	Language and Literacy Acquisition for All Students

DEVELOPMENT AND INTERPRETATION OF COMMON STANDARDS ALIGNED ASSESSMENTS

Action Step	Audience	Topics to be Included	Evidence of Learning
<p>Ensure all summative common assessments in English Language Arts and Mathematics are aligned to the standards outlined in the corresponding curriculum document(s).</p> <p>Explore and implement methods to administer common summative assessments and collect standards-based achievement data.</p>	Teaching and support staff working directly with students.	How to write standards-aligned summative assessments; Interpretation of data based on implementation of standards-aligned summative assessments.	Completed standards-aligned summative assessments and data review of administered assessments.
Lead Person/Position	Anticipated Timeline		

Lead Person/Position	Anticipated Timeline
Administration / Teacher Leadership	07/01/2021 - 06/30/2024

LEARNING FORMAT

Type of Activities	Frequency	Danielson Framework Component Met in this Plan	This Step Meets the Requirements of State Required Trainings
Collaborative curriculum development	Ongoing throughout the implementation of this plan	3d: Using Assessment in Instruction 1f: Designing Student Assessments	Teaching Diverse Learners in an Inclusive Setting

CURRICULUM EVALUATION/AUDIT FOR STANDARDS ALIGNMENT- ENGLISH LANGUAGE ARTS / MATHEMATICS

Action Step	Audience	Topics to be Included	Evidence of Learning
Ensure all summative common assessments in English Language Arts and Mathematics are aligned to the standards outlined in the corresponding curriculum document(s).	Teaching and support staff working directly with students.	Curriculum evaluation for standards alignment; Alignment of common summative assessments to each curricular unit	Board approved curricular documents

Action Step	Audience	Topics to be Included	Evidence of Learning
Update current English Language Arts and Mathematics curricula (K-12) for standards alignment in OnHand Schools curriculum writing tool.			
Identify opportunity gaps in curriculum for all students.			
Lead Person/Position	Anticipated Timeline		
Asst. Superintendent / Building Admin / Instructional Coaches / Teacher Leadership	07/01/2021 - 06/30/2024		

LEARNING FORMAT

Type of Activities	Frequency	Danielson Framework Component Met in this Plan	This Step Meets the Requirements of State Required Trainings
Collaborative curriculum development	Ongoing throughout the implementation of this plan		Language and Literacy Acquisition for All Students

IMPLEMENTATION OF EFFECTIVE INSTRUCTIONAL PRACTICES

Action Step	Audience	Topics to be Included	Evidence of Learning
Implement reviewed/newly developed	Teaching and support	Effective instructional practices that	Classroom

Action Step	Audience	Topics to be Included	Evidence of Learning
systems of academic support to meet the needs of all students.	staff working directly with students.	provide equitable learning opportunities for all students.	Observations; Student Achievement Data
Lead Person/Position		Anticipated Timeline	
Administration / Teacher Leadership / Instructional Coaches		07/01/2021 - 06/30/2024	

LEARNING FORMAT

Type of Activities	Frequency	Danielson Framework Component Met in this Plan	This Step Meets the Requirements of State Required Trainings
Workshop(s)	Ongoing throughout the implementation of this plan	3c: Engaging Students in Learning 1e: Designing Coherent Instruction 1b: Demonstrating Knowledge of Students 2b: Establishing a Culture for Learning 3e: Demonstrating Flexibility and	Language and Literacy Acquisition for All Students

Type of Activities	Frequency	Danielson Framework Component Met in this Plan	This Step Meets the Requirements of State Required Trainings
Responsiveness			
Coaching (peer-to-peer; school leader-to-teacher; other coaching models)	Ongoing	3e: Demonstrating Flexibility and Responsiveness 3c: Engaging Students in Learning	Teaching Diverse Learners in an Inclusive Setting

OTHER PROFESSIONAL DEVELOPMENT ACTIVITIES

EVALUATION AND REVIEW

DESCRIBE IN THE BOX BELOW THE PROCEDURES FOR EVALUATING AND REVIEWING THE PROFESSIONAL EDUCATION PLAN.

Each year, district and building level goals are reviewed by the School Board of Directors, Administration, and by building leadership teams. All professional development activities are evaluated by participating staff at the conclusion of each activity. Additionally, each activity is evaluated over time for the impact on student achievement. This is accomplished through the collection of data specific to each goal, action step, and professional development activity. Data may include, but is not limited to, student achievement data (formative/summative), behavioral data collect, attendance and discipline rates, and perceptive data collected through staff, student, and parent surveys. Data is evaluated through school leadership/data teams, through district Curriculum, Instruction, and Assessment team meetings, at annual School Board Retreat, and District administrative meetings. Evaluation and review is essential to determine next steps moving forward if adjustment to current action steps are needed.

PROFESSIONAL EDUCATION PLAN ASSURANCES

We affirm that this Professional Education Plan focuses on the learning needs of each staff member to ensure all staff members meet or exceed high academic standards in each of the core subject areas.

Andrew M. Godfrey, Ed.D.

09/07/2021

Professional Education Committee Chairperson:

Date

I affirm that this Professional Education Plan provides staff learning that improves the learning of all students as outlined in the National Staff Development Council's Standards for Staff Learning.

Superintendent or Chief Administrative Officer:

Date

CHAPTER 16

Chapter 16 of the PA Code specifies how Pennsylvania will meet its obligations to suspected and identified gifted students who require gifted education to reach their potential. Gifted students are to be provided with quality gifted education services and programs. Requirements for Gifted Education Plans can be found in the Pennsylvania Code (22 Pa Code §16.32).

In accordance with 22 Pa. Code § 4.13(e) (relating to strategic plans) and 22 Pa. Code § 16.4, each school district shall develop and implement a gifted education plan every 6 years.

- a. The plan shall include the process for identifying children who are gifted and in need of specially designed instruction, as well as the gifted special education programs offered.
- b. The school districts shall make its gifted education plan available for public inspection and comment for a minimum of 28 days prior to approval of the plan by the school district's board of directors.
- c. Each school district shall provide, as the Department may require, reports of students, personnel and program elements, including the costs of the elements, which are relevant to the delivery of gifted education. (22 Pa. Code § 16.4)

1. Describe your district's public notice procedures conducted annually to inform the public of the gifted education services AND programs offered (newspaper, student handbooks, school website, etc.).

Each year information is shared in a variety of formats. The school calendar, disseminated to all families attending the District, includes information about a parent's right to request evaluation to explore Gifted eligibility. The Special Services section of the District website has a Gifted Education tab, which houses extensive information pertaining to the overall program philosophy, how eligibility is determined, the District program goals and programming options, and student records. Lastly, a letter goes home to all 2nd grade families each year, providing detailed information on the universal screening completed each Spring.

2. Describe your district's process for locating students who are thought to be gifted and may need specially designed instruction.

A universal screening is conducted in the spring of 2nd grade. Currently, the District administers the Cognitive Abilities Test (CogAT) to all students during their 2nd grade year. The screening is done to help District staff target students who may need challenge/enrichment beyond what the typical classroom teacher is able to provide. The CogAT is a fast but reliable and valid measure to indicate possible giftedness. Students scoring at/above the 90th percentile on the screening are referred for formal evaluation with the school psychologist. High achieving students prior to spring of 2nd grade, for whom staff identify as highly likely in need of specially designed instruction, are referred to the gifted support teacher for informal Challenge programming. These students score 1 - 1 ½ years above grade level on reading and/or math assessments. At any time, while receiving these services, parents or school staff may recommend formal testing. Offering these services at the K-2 level, prior to formal testing, has helped to provide educational enrichment to high achieving students while also waiting on formal evaluation until such time as cognitive scores are more stable and reliable measures of true mental giftedness. Students at all ages/grades may be referred for screening and evaluation, beyond the general guidelines of the universal screening.

3. Describe your district's procedures for determining ELIGIBILITY (through MULTIPLE CRITERIA) and NEED (based on ACADEMIC STRENGTH) for potentially mentally gifted students (EVALUATION).

The district has created eligibility guides which take into account the required multiple criteria when determining Gifted eligibility. The guides also help to focus upon academic strength 'needs' for those found eligible, to ensure appropriate GIEP planning in regards to enrichment and acceleration. The eligibility guides (divided K-4 and 5-12) include the following categories: Full Cognitive Battery; Academic Achievement in reading, writing and math; and Gifted Rating Scales, teacher and parent versions. Additional curriculum-based measurement probes are used if additional data is needed to help in GIEP development. Currently, EasyCBM is used for this purpose as they align with the PA Core Standards and have national norms to help in decision making. In addition to information gathered through

testing by the school psychologist, there are many other sources of data reviewed when making recommendations for gifted support services. This includes PSSA and Keystone data, CDT data, teacher input forms, standards-based report card data (K-5), Chuska scales, and various rubrics utilized to measure critical thinking, leadership, and other student affective skills.

4. Describe the gifted programs* that are offered to provide opportunities for acceleration, enrichment, or both. *The word "programs" refers to the CONTINUUM OF SERVICES, not one particular option.

Philosophy The Lampeter-Strasburg School District is committed to an educational program that recognizes individual student differences. Embodied in this commitment is the responsibility to help mentally gifted students maximize their high potential. Lampeter-Strasburg School District recognizes the varied dimensions of giftedness and thus utilizes multiple criteria to identify gifted students. Multiple criteria include leadership, school achievement, cognitive ability, and creativity. These students exhibit learning styles and thinking dimensions which demand experiences both inside and outside the educational mainstream. The program for gifted students provides a comprehensively planned curriculum that allows both acceleration and enrichment. Incorporated in the program are higher-level thinking skills such as inquiry, problem solving, and creative thinking. Development of self-direction, risk-taking, curiosity, imagination, and interpersonal relations is also emphasized.

Program Goals

- To provide all district personnel with adequate knowledge, skills, and resources to be effective partners in the delivery of gifted education programming.
- To encourage parental involvement in all phases of the gifted education program.
- To identify and meet the needs of all students with giftedness, including culturally diverse and underachieving students.
- To include instructional strategies which stress learning, motivation, creativity, and leadership.
- To utilize community resources in the implementation of gifted education programming.
- To encourage active participation of all staff members.
- To promote a learning environment that encourages and rewards divergent thinking and risk-taking.
- To support gifted students in the development of a positive self-concept, intrinsic motivation, awareness of self and others, and the ability to transfer information to humanistic goals.

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Program Options A wide variety of options are available to students

within their Individualized Education Plans. The learning objectives in each student's Gifted Individual Education Plan (GIEP) are developed from his or her unique needs. Development of creativity, leadership, high level thinking and problem solving, advanced study and research skills, and affective skills are included in the GIEPs as needed/appropriate for individual students. Consultative services to the regular classroom teacher, instruction in the gifted support classroom for various amounts of time, seminars, independent studies, field trips, and mentoring are available to students in all grade levels. Acceleration and enrichment are provided both within the regular classroom setting and through the instruction provided by the teacher of the gifted. Close communication between the regular education teachers, parents, and the gifted education teachers occurs throughout the school years. Students are involved in program planning at the high school and as appropriate in earlier grades. Below are examples of enrichment happening in the K-12 general education classroom:

- Cluster grouping
- Enrichment/extension activities – taking grade level units of study and increasing the depth and breadth, and/or adding in cross-curricular connections
- Curriculum compacting
- Technology-based practice (above level math online program, for example)
- Above level instructional groups (reading and math)
- Projects/activities, fostering creativity, critical thinking and leadership - as well as interest areas
- Differentiated activities within required 9th and 10th grade electives (Introduction to Information Technology and Managing Your Finances)

K-2 Units *varies each year depending on group number and interests

Discipline Emphasis Patterns in Nature; Science of Light and Color

science critical thinking Independent projects research and technology leadership; creativity; interest areas

Enrichment reading groups ELA Above-level reading; critical thinking

Enrichment math groups Math Above level problem solving

3rd Grade Units Discipline Emphasis Scientific Process science critical thinking; group process

Medieval Times humanities critical and creative thinking Relationships research and technology leadership; interest areas

4th Grade Units Discipline Emphasis Brain Studies science critical thinking; self-reflection

Inventions / Modern Times humanities creative thinking; group process

Wonders of the World research and technology leadership; interest areas

5th Grade Units Discipline Emphasis Mysteries and Enigmas science; research and technology critical and creative thinking; interest areas

Current Events humanities group process; leadership

Survival Skills for Gifted Students affective skills and student skills self-reflection

6th-8th Grade Units Discipline Emphasis Alien Autopsy science critical and creative thinking

3D Modular-Polyhedra Math critical and creative thinking

Balloon Cars Science critical and creative thinking Marshmallow Towers Science and math critical and creative thinking

SodaPlay, Zoombinis Math, physics critical and creative thinking

What it means to be Gifted Affective Affective and Self Advocacy skills

Independent Projects Varies Interest areas and risk taking

Mousetrap Mobiles Science critical and creative thinking

Round Robin Writing English Critical thinking; group process

skills Finale Music critical and creative thinking

Fictionary English Critical thinking; group process

skills Philosophical challenges Humanities Critical thinking; group process

skills

6th-8th Grade Units Discipline Emphasis Alien Autopsy science critical and creative thinking

3D Modular-Polyhedra Math critical and creative thinking

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creative thinking Marshmallow Towers Science and math critical and creative thinking SodaPlay, Zoombinis Math, physics critical and creative thinking What it means to be Gifted Affective Affective and Self Advocacy skills Independent Projects Varies Interest areas and risk taking Mousetrap Mobiles Science critical and creative thinking Round Robin Writing English Critical thinking; group process skills Finale Music critical and creative thinking Fictionary English Critical thinking; group process skills Philosophical challenges Humanities Critical thinking; group process skills; leadership

Superintendent/Chief Executive Officer

Date

LAMPETER-STRASBURG SCHOOL DISTRICT

GROWTH PROJECTIONS REPORT 2021-2026



Presented to

LAMPETER-STRASBURG BOARD OF SCHOOL DIRECTORS

by

**Kevin S. Peart, Ed.D.
Superintendent**

November 1, 2021

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DISTRICT CENSUS DATA 1989-2021

YEAR	MUNICIPALITY	POPULATION	INCREASE
1989	Strasburg Borough	2,567	
1989	Strasburg Township	3,399	
1989	West Lampeter Township	<u>9,545</u>	
	District Residents	15,511	
1990	Strasburg Borough	2,590	.90%
1990	Strasburg Township	3,645	7.20%
1990	West Lampeter Township	<u>10,299</u>	7.90%
	District Residents	16,534	6.50%
1991	Strasburg Borough	2,596	.20%
1991	Strasburg Township	3,721	2.10%
1991	West Lampeter Township	<u>10,470</u>	1.70%
	District Residents	16,787	1.50%
1992	Strasburg Borough	2,680	3.20%
1992	Strasburg Township	3,780	1.60%
1992	West Lampeter Township	<u>10,711</u>	2.30%
	District Residents	17,171	2.30%
1993	Strasburg Borough	2,690	.40%
1993	Strasburg Township	3,892	3.00%
1993	West Lampeter Township	<u>11,223</u>	4.90%
	District Residents	17,805	3.70%
1994	Strasburg Borough	2,724	1.30%
1994	Strasburg Township	3,941	1.30%
1994	West Lampeter Township	<u>11,683</u>	4.10%
	District Residents	18,348	3.10%
1995	Strasburg Borough	2,731	.20%
1995	Strasburg Township	3,959	.50%
1995	West Lampeter Township	<u>11,862</u>	1.50%
	District Residents	18,552	1.10%
1996	Strasburg Borough	2,759	1.00%
1996	Strasburg Township	3,987	.70%
1996	West Lampeter Township	<u>12,291</u>	3.60%
	District Residents	19,037	3.80%
1997	Strasburg Borough	2,793	1.20%
1997	Strasburg Township	3,984	-.08%
1997	West Lampeter Township	<u>12,684</u> (578 annex)	3.20%
	District Residents	19,461	2.20%
1998	Strasburg Borough	2,795	.07%
1998	Strasburg Township	4,023	.90%
1998	West Lampeter Township	<u>12,881</u> (603 annex; 1,805 WV)	1.60%
	District Residents	19,699	1.20%
1999	Strasburg Borough	2,810	.54%
1999	Strasburg Township	4,032	.22%
1999	West Lampeter Township	<u>13,299</u> (609 annex; 1,825 WV)	3.20%
	District Residents	20,141	2.20%

2000	Strasburg Borough	2,816	.002%
2000	Strasburg Township	4,045	.003%
2000	West Lampeter Township	<u>13,881</u> (621 annex; 2,054 WV)	4.40%
	District Residents	20,742	3.00%
2001	Strasburg Borough	2,820	.001%
2001	Strasburg Township	4,051	.001%
2001	West Lampeter Township	<u>14,127</u> (622 annex; 2,059 WV)	1.80%
	District Residents	20,998	1.20%
2002	Strasburg Borough	2,780	-1.40%
2002	Strasburg Township	4,098	1.20%
2002	West Lampeter Township	<u>14,308</u> (620 annex; 1,973 WV)	1.30%
	District Residents	21,186	.90%
2003	Strasburg Borough	2,790	.35%
2003	Strasburg Township	4,148	1.20%
2003	West Lampeter Township	<u>14,670</u> (609 annex; 2,059 WV)	2.50%
	District Residents	21,608	1.95%
2004	Strasburg Borough	2,738	-1.80%
2004	Strasburg Township	4,171	.55%
2004	West Lampeter Township	<u>15,209</u> (596 annex; 2,277 WV)	3.67%
	District Residents	22,118	2.36%
2005	Strasburg Borough	2,758	.70%
2005	Strasburg Township	4,174	.07%
2005	West Lampeter Township	<u>15,410</u> (598 annex; 2,312 WV)	1.32%
	District Residents	22,342	1.01%
2006	Strasburg Borough	2,765	.25%
2006	Strasburg Township	4,131	-1.03%
2006	West Lampeter Township	<u>15,644</u> (598 annex; 2,353 WV)	1.52%
	District Residents	22,540	.89%
2007	Strasburg Borough	2,804	1.40%
2007	Strasburg Township	4,104	-.65%
2007	West Lampeter Township	<u>15,744</u> (598 annex; 2,485 WV)	.64%
	District Residents	22,652	.50%
2008	Strasburg Borough	2,774	-1.06%
2008	Strasburg Township	4,020	-2.05%
2008	West Lampeter Township	<u>15,959</u> (590 annex; 2,470 WV)	1.37%
	District Residents	22,753	.45%
2009	Strasburg Borough	2,825	1.80%
2009	Strasburg Township	4,048	.70%
2009	West Lampeter Township	<u>15,982</u> (586 annex; 2,412 WV)	.10%
	District Residents	22,855	.45%
2010	Strasburg Borough	2,847	.78%
2010	Strasburg Township	4,077	.72%
2010	West Lampeter Township	<u>16,134</u> (577 annex; 2,484 WV)	.95%
	District Residents	23,058	.89%
2011	Strasburg Borough	2,824	-.80%
2011	Strasburg Township	4,109	.78%
2011	West Lampeter Township	<u>16,073</u> (586 annex; 2,504 WV)	-.38%
	District Residents	23,006	-.22%

2012	Strasburg Borough	2,848	.85%
2012	Strasburg Township	4,082	-.66%
2012	West Lampeter Township	<u>15,785</u> (587 annex; 2,149 WV)	-1.79%
	District Residents	22,715	-1.26%
2013	Strasburg Borough	2,888	1.40%
2013	Strasburg Township	4,100	.44%
2013	West Lampeter Township	<u>15,977</u> (596 annex; 2,226 WV*)	1.22%
	District Residents	22,965	1.10%
2014	Strasburg Borough	2,944	1.94%
2014	Strasburg Township	4,147	1.15%
2014	West Lampeter Township	<u>16,271</u> (626 annex; 2,141 WV*)	1.84%
	District Residents	23,362	1.73%
2015	Strasburg Borough	2,955	.37%
2015	Strasburg Township	4,241	2.27%
2015	West Lampeter Township	<u>16,369</u> (609 annex; 2,141 WV*)	.60%
	District Residents	23,565	.87%
2016	Strasburg Borough	2,974	.64%
2016	Strasburg Township	4,263	.52%
2016	West Lampeter Township	<u>16,486</u> (620 annex; 2,144 WV*)	.72%
	District Residents	23,723	.67%
2017	Strasburg Borough	3,010	1.21%
2017	Strasburg Township	4,336	1.71%
2017	West Lampeter Township	<u>16,850</u> (619 annex; 2,440 WV*)	2.21%
	District Residents	24,196	1.99%
2018	Strasburg Borough	3,058	1.59%
2018	Strasburg Township	4,316	-.46%
2018	West Lampeter Township	<u>16,860</u> (624 annex; 2,409 WV*)	.06%
	District Residents	24,234	.16%
2019	Strasburg Borough	3,042	-.52%
2019	Strasburg Township	4,301	-.35%
2019	West Lampeter Township	<u>16,968</u> (625 annex; 2,431 WV*)	.64%
	District Residents	24,311	.32%
2020	Strasburg Borough	3,046	.13%
2020	Strasburg Township	4,342	.95%
2020	West Lampeter Township	<u>16,986</u> (623 annex; 2,399 WV*)	.11%
	District Residents	24,374	.26%
2021	Strasburg Borough	3,045	-.03%
2021	Strasburg Township	4,351	.21%
2021	West Lampeter Township	<u>17,135</u> (617 annex; 2,455 WV*)	.87%
	District Residents	24,531	.64%
Total Increase 1989-2021		9,020	58.15%

Note: Population reflects one resident counted for every listed District address with a non-response to census.

* **14.33% of all Residents of West Lampeter Township live at Willow Valley.**
10.01% of all District Residents live at Willow Valley.

YEAR	MUNICIPALITY	HOUSEHOLD	INCREASE
1992	Strasburg Borough	1,045	
1992	Strasburg Township	1,221	
1992	West Lampeter Township	<u>4,504</u>	
	District Households	6,770	
1993	Strasburg Borough	1,079	3.30%
1993	Strasburg Township	1,247	2.10%
1993	West Lampeter Township	<u>4,603</u>	2.20%
	District Households	6,929	2.40%
1994	Strasburg Borough	1,104	2.30%
1994	Strasburg Township	1,264	1.40%
1994	West Lampeter Township	<u>4,908</u>	6.60%
	District Households	7,276	5.00%
1995	Strasburg Borough	1,107	.30%
1995	Strasburg Township	1,272	.60%
1995	West Lampeter Township	<u>5,084</u>	3.60%
	District Households	7,463	2.60%
1996	Strasburg Borough	1,112	.40%
1996	Strasburg Township	1,279	.50%
1996	West Lampeter Township	<u>5,257</u>	3.40%
	District Households	7,648	2.50%
1997	Strasburg Borough	1,117	.40%
1997	Strasburg Township	1,280	.07%
1997	West Lampeter Township	<u>5,385</u> (214 annex; 1,233 WV)	2.40%
	District Households	7,782	1.70%
1998	Strasburg Borough	1,124	.60%
1998	Strasburg Township	1,283	.23%
1998	West Lampeter Township	<u>5,442</u> (217 annex; 1,234 WV)	1.05%
	District Households	7,849	.86%
1999	Strasburg Borough	1,148	2.1%
1999	Strasburg Township	1,288	.38%
1999	West Lampeter Township	<u>5,621</u> (219 annex; 1,247 WV)	3.28%
	District Households	8,057	2.65%
2000	Strasburg Borough	1,150	.002%
2000	Strasburg Township	1,295	.005%
2000	West Lampeter Township	<u>5,780</u> (220 annex; 1,307 WV)	2.80%
	District Households	8,225	2.10%
2001	Strasburg Borough	1,150	.00%
2001	Strasburg Township	1,305	.70%
2001	West Lampeter Township	<u>5,898</u> (220 annex; 1,340 WV)	2.00%
	District Households	8,353	1.50%
2002	Strasburg Borough	1,150	.00%
2002	Strasburg Township	1,313	.60%
2002	West Lampeter Township	<u>6,049</u> (223 annex; 1,345 WV)	2.60%
	District Households	8,512	1.90%
2003	Strasburg Borough	1,149	-.09%
2003	Strasburg Township	1,327	1.06%
2003	West Lampeter Township	<u>6,141</u> (225 annex; 1,350 WV)	1.50%
	District Households	8,617	1.20%

2004	Strasburg Borough	1,161	1.00%
2004	Strasburg Township	1,335	.60%
2004	West Lampeter Township	<u>6,518</u> (221 annex; 1,585 WV)	6.14%
	District Households	9,014	4.60%
2005	Strasburg Borough	1,160	.00%
2005	Strasburg Township	1,335	.00%
2005	West Lampeter Township	<u>6,581</u> (221 annex; 1,585 WV)	.96%
	District Households	9,076	.69%
2006	Strasburg Borough	1,162	.17%
2006	Strasburg Township	1,335	.00%
2006	West Lampeter Township	<u>6,706</u> (221 annex; 1,585 WV))	1.90%
	District Households	9,203	1.40%
2007	Strasburg Borough	1,162	.00%
2007	Strasburg Township	1,336	.07%
2007	West Lampeter Township	<u>6,768</u> (221 annex; 1,585 WV)	.92%
	District Households	9,266	.68%
2008	Strasburg Borough	1,153	-.77%
2008	Strasburg Township	1,316	-1.50%
2008	West Lampeter Township	<u>6,762</u> (222 annex; 1,585 WV)	-.09%
	District Households	9,231	-.38%
2009	Strasburg Borough	1,169	1.39%
2009	Strasburg Township	1,322	.46%
2009	West Lampeter Township	<u>6,813</u> (222 annex; 1,585 WV)	.75%
	District Households	9,304	.79%
2010	Strasburg Borough	1,178	.77%
2010	Strasburg Township	1,330	.61%
2010	West Lampeter Township	<u>6,845</u> (222 annex; 1,570 WV)	.40%
	District Households	9,353	.53%
2011	Strasburg Borough	1,185	.59%
2011	Strasburg Township	1,335	.37%
2011	West Lampeter Township	<u>6,867</u> (222 annex; 1,570 WV)	.32%
	District Households	9,387	.88%
2012	Strasburg Borough	1,193	.68%
2012	Strasburg Township	1,339	.30%
2012	West Lampeter Township	<u>6,900</u> (222 annex; 1,570 WV)	.48%
	District Households	9,432	.48%
2013	Strasburg Borough	1,201	.67%
2013	Strasburg Township	1,348	.67%
2013	West Lampeter Township	<u>6,904</u> (223 annex; 1,525 WV*)	.06%
	District Households	9,453	.22%
2014	Strasburg Borough	1,211	.83%
2014	Strasburg Township	1,351	.22%
2014	West Lampeter Township	<u>6,960</u> (225 annex; 1,538 WV*)	.81%
	District Households	9,522	.73%
2015	Strasburg Borough	1,233	1.82%
2015	Strasburg Township	1,361	.74%
2015	West Lampeter Township	<u>7,015</u> (226 annex; 1,543 WV*)	.79%
	District Households	9,609	.91%

2016	Strasburg Borough	1,247	1.14%
2016	Strasburg Township	1,365	.29%
2016	West Lampeter Township	<u>7,049</u> (227 annex; 1,544 WV*)	.48%
	District Households	9,661	.54%
2017	Strasburg Borough	1,251	.32%
2017	Strasburg Township	1,369	.29%
2017	West Lampeter Township	<u>7,102</u> (225 annex; 1,567 WV*)	.75%
	District Households	9,722	.63%
2018	Strasburg Borough	1,272	1.68%
2018	Strasburg Township	1,366	-.21%
2018	West Lampeter Township	<u>7,107</u> (225 annex; 1,555 WV*)	.07%
	District Households	9,745	.24%
2019	Strasburg Borough	1,280	.63%
2019	Strasburg Township	1,372	.44%
2019	West Lampeter Township	<u>7,119</u> (225 annex; 1,556 WV*)	.17%
	District Households	9,771	.27%
2020	Strasburg Borough	1,286	.47%
2020	Strasburg Township	1,381	.66%
2020	West Lampeter Township	<u>7,159</u> (226 annex; 1,553 WV*)	.56%
	District Households	9,826	.56%
2021	Strasburg Borough	1,289	.23%
2021	Strasburg Township	1,384	.22%
2021	West Lampeter Township	<u>7,232</u> (225 annex; 1,596 WV*)	1.01%
	District Households	9,905	.80%
Total Increase 1992-2021		3,135	46.31%

* 16.11% of all District Households are at Willow Valley.

NEW HOME SUBDIVISIONS

West Lampeter Township

1. Country Meadows - Between Conard Road and Rockvale Road
Phase 4 construction (16 units); 1 unit under construction, 12 units complete
2. Mill Creek - At the joining of Conard Road and Windy Hill Road
Phase 1-4 complete; 3 units in Phase 5 complete, 1 under construction, 1 remaining.
3. Stone Meadows - East side of Lampeter Road and Village Road intersection
14 units approved; 1 unit remaining.
4. Thunder Lane
1 home remaining to be built.
5. Willow Ridge Manor - East side of road, near Broadmoor
1 Farmhouse on Eshleman Mill remaining (will be 2 apartments).
6. Willow Valley – Southpointe Retirement
220 units planned – 60 complete (no school age children)
7. Witmer/Hess Property - Behind Municipal Building
69 units, in concept currently
8. English Rose Court
2 single family homes complete.
9. Eshleman Mill Road
1 single family home complete, 1 lot remaining.

In addition, there will be approximately 10 non-development lots where houses will be built and occupied this year.

The number of proposed residences at this time in West Lampeter Township is 251.

Strasburg Borough

10. Feister Farm - Between North Jackson Street and North Decatur Street

This property is owned by Glenn Eshleman, and no plans currently exist to develop the property.

11. 170 West Hillcrest Avenue – one house completed

12. Trails 2 - An extension of Sunset Avenue – two houses planned.

Potential number of homes at this time in Strasburg Borough is 2.

Strasburg Township

16. Hartman Bridge Village

Development of a 10-acre tract at Hartman Bridge and Herr Roads to include both commercial and a 180-unit residential rental (one and two bedroom apartments) component to possibly begin in 2022. Construction is expected to extend over a five-year period with the focus on retirees and young professionals without children.

17. Meadows of Strasburg (Mersky Property – Prospect Road)

Total of 79 houses planned to be built over the next three to five years; Phase 1 (approximately 25 houses) to start construction fall of 2021 with occupancy beginning in spring 2022.

Potential number of residences at this time in Strasburg Township is 259.

SUMMARY OF PROJECTED NEW HOMES

Several extrapolations can be drawn from the data on the previous pages. These projections are conjecture based upon these plans and past experience.

1. There are approximately **251** units planned for West Lampeter Township in the next several years.
2. There are approximately **2** units planned for Strasburg Borough
3. Strasburg Township has approximately **259** units planned in the next several years.

Summary

A total of **512** homes are potential for the next few years depending upon many factors including the economy and the sewer moratorium. The breakdown by municipality for these potential homes is as follows:

Strasburg Borough	2
Strasburg Township	259 *
West Lampeter Township	251 **

* includes 180 units targeted at retirees and young professionals without children

** includes 10 non-development homes annually and 160 proposed/unbuilt units at Willow Valley that will not house school-age children

Presently, we average **.2897** children per household that attend public school. If the home school, tutor, and cyber school students (291) and private/parochial students (704) are included in the calculation, the average household contains .3901 school-age children. If Willow Valley's households (1,596) were excluded, each household averages .465 school-age children. If this ratio continues and if all units are built, this would be an increase of approximately 148 school-age children residing in the District.

Our students come from approximately 1,965 different addresses (households). This means that approximately 19.84% of our households have students in school. If Willow Valley is subtracted, the percent of our households that have students in school is approximately 23.65%.

BUILDING CAPACITIES AND IMPLICATIONS**District Enrollment – October 1, 2021 – Students for Which District Receives Subsidy**

<u>BUILDING</u>	<u>BUILDING ENROLLMENT</u>
Lampeter Elementary School	580
Hans Herr Elementary School	670
Martin Meylin Middle School	645
Lampeter-Strasburg High School	<u>974</u>
Total Building Enrollment	2,869

Present Building Capacity

<u>BUILDING</u>	<u>STUDENT CAPACITY</u>
Lampeter Elementary School	525 *
Hans Herr Elementary School	776 *
Martin Meylin Middle School	822
Lampeter-Strasburg High School	<u>1,218</u>
Total Building Capacity	3,341 *

- * Elementary capacities are based upon 20 students per kindergarten and first grade, 23 students per second and third grade, and 25 students per fourth and fifth grade. It should be noted that a number of current classrooms have two to three more students than the capacity listed. It is also important to note that only one half of our kindergarten students are in Lampeter Elementary School at any given time.

Present Building Physical Enrollment 2021

<u>BUILDING</u>	<u>BUILDING PHYSICAL ENROLLMENT</u>
Lampeter Elementary School	576
Hans Herr Elementary School	656
Martin Meylin Middle School	625
Lampeter-Strasburg High School	<u>829</u>
Total Building Physical Enrollment	2,686

Numbers of students in District buildings do not accurately reflect the number of students who are receiving their education in District buildings because some students attend the Lancaster County Career and Technology Center, Lancaster County Academy, Lancaster Lebanon Virtual Solutions, or other appropriate placements located outside the District. The number of District secondary students currently being educated for either full or partial days outside the District is 165, while the number of elementary students is 18.

FUTURE ENROLLMENT PROJECTIONS

		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
ELEMENTARY	Kdg.	196	153	171	173	159
Lampeter Elem.	Grade 1	198	202	158	176	179
	Grade 2	189	197	201	158	176
	Total	583	552	530	507	514
Difference between capacity (525) and enrollment		-58	-27	-5	18	11
ELEMENTARY	Grade 3	198	189	197	201	158
Hans Herr Elem.	Grade 4	229	201	192	200	205
	Grade 5	231	229	201	192	200
	Total	658	619	590	593	563
Difference between capacity (776) and enrollment		118	157	186	183	213
MIDDLE SCHOOL	Grade 6	215	232	230	202	193
	Grade 7	196	214	231	229	201
	Grade 8	227	196	214	231	229
	Total	638	642	675	662	623
Difference between capacity (822) and enrollment		184	180	147	200	199
HIGH SCHOOL	Grade 9	234	240	207	226	244
	Grade 10	247	223	229	197	216
	Grade 11	231	239	216	222	191
	Grade 12	243	236	244	221	227
	Total	955	938	896	866	878
Difference between capacity (1,218) and enrollment		263	280	322	352	340
ENROLLMENT TOTALS		2,834	2,751	2,691	2,628	2,578
Difference between District capacity (3,341) and enrollment		507	590	650	713	763

Growth Time Line

The closing of Strasburg Elementary School in 2013 transitioned all K-2 students to Lampeter Elementary School. With this transition, the following statements are true:

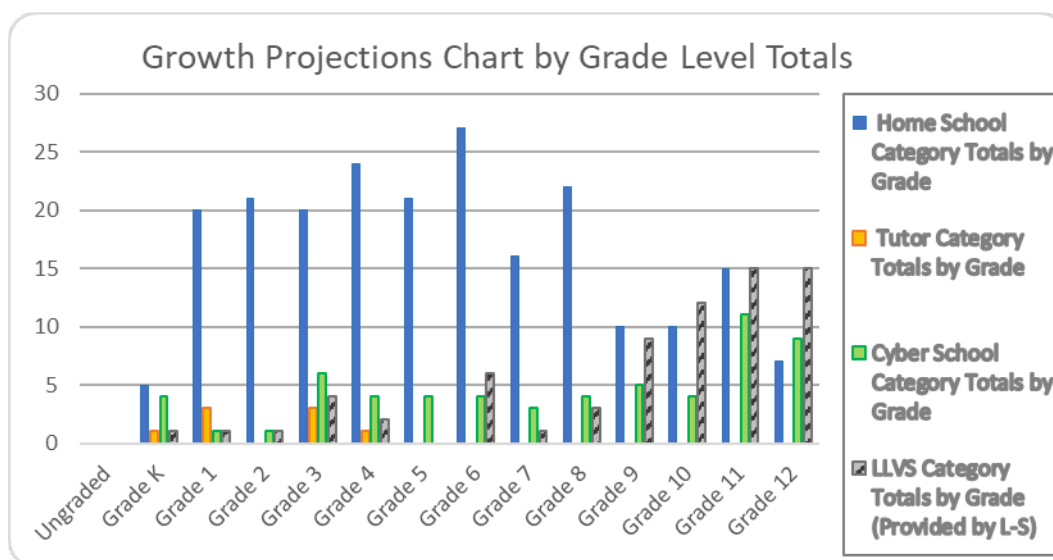
1. The District is implementing a Feasibility Study that was completed by Crabtree, Rohrbaugh and Associates. The study includes a review of all District buildings and student growth projections.
2. Lampeter Elementary is currently at, or slightly above the desired student capacity threshold. Taking into account student projections based upon live births, it appears all other buildings will remain within student capacity limits for the foreseeable future.
3. All buildings continue to be properly maintained and remain in good condition given their age. The previously referenced Feasibility Study includes recommendations to enable District buildings to continue to meet the needs of all learners.

It is, however, important to remember that enrollment numbers are based on projections. The further into the future that the one extends, the less reliable the projections become. The full enrollment impact of COVID-19 will not be fully known until we return to a sense of “normalcy” post pandemic. The majority of students and families who selected an alternative to in-person instruction (LLVS, homeschooling, etc.) during the 2020-2021 school year have returned to in-person instruction.

HOME SCHOOL, TUTOR, AND CYBER CHARTER SCHOOL STUDENT INFORMATIONEnrollments
10/01/21

Total Number of Families (excludes LLVS)	158
Total Number of Registered Home School & Tutor Students	227
Total Number of Cyber School Students (excludes LLVS)	60
Number of Lancaster Lebanon Virtual Solutions (LLVS) Students (Public School Students)	70

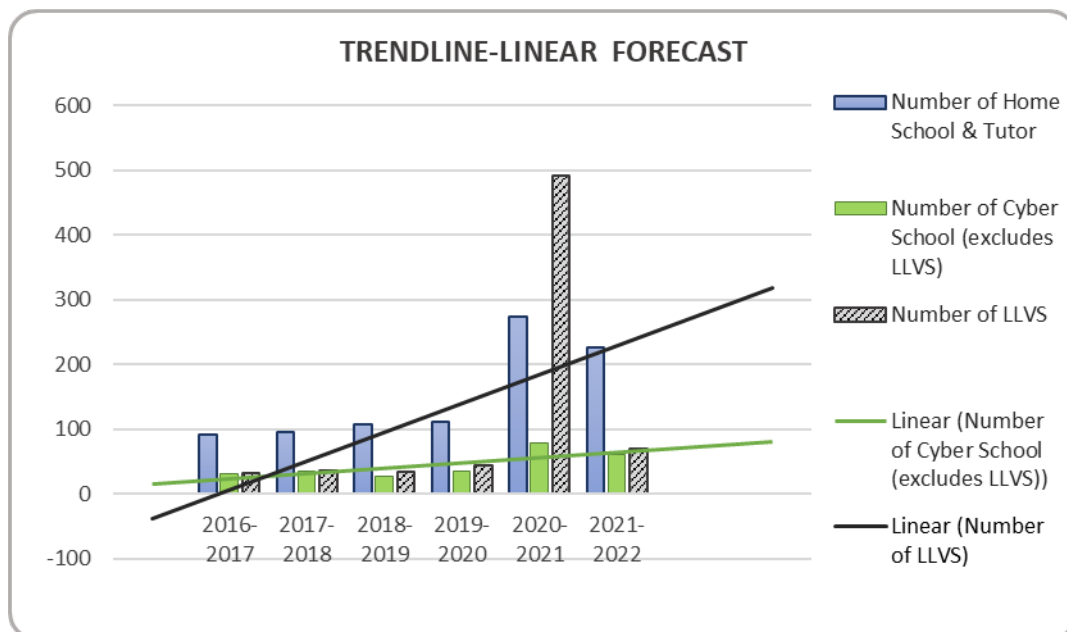
Grade Level	Registered Home School Category Totals by Grade	Tutor Category Totals by Grade	Cyber School Category Totals by Grade	LLVS Category Totals by Grade (Provided by L-S)	Totals by Grade Level
Ungraded	0	0	0	0	0
Grade K	6	1	4	1	12
Grade 1	20	3	1	1	25
Grade 2	21	0	1	1	23
Grade 3	20	3	6	4	33
Grade 4	24	1	4	2	31
Grade 5	21	0	4	0	25
Grade 6	27	0	4	6	37
Grade 7	16	0	3	1	20
Grade 8	22	0	4	3	29
Grade 9	10	0	5	9	24
Grade 10	10	0	4	12	26
Grade 11	15	0	11	15	41
Grade 12	7	0	9	15	31
Totals by Category	219	8	60	70	357



SIX-YEAR SUMMARY TABLE: HOME SCHOOL, TUTOR, AND CYBER SCHOOL STUDENTS

October 1, 2016, through October 1, 2021

6 Year Totals	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Number of Families	71	75	75	86	196	158
Number of Home School & Tutored	91	95	107	111	273	227
Number of Cyber School (excludes LLVS)	31	35	26	35	79	60
Number of LLVS	32	36	33	43	491	70
Total of Students by Year	154	166	166	189	843	357



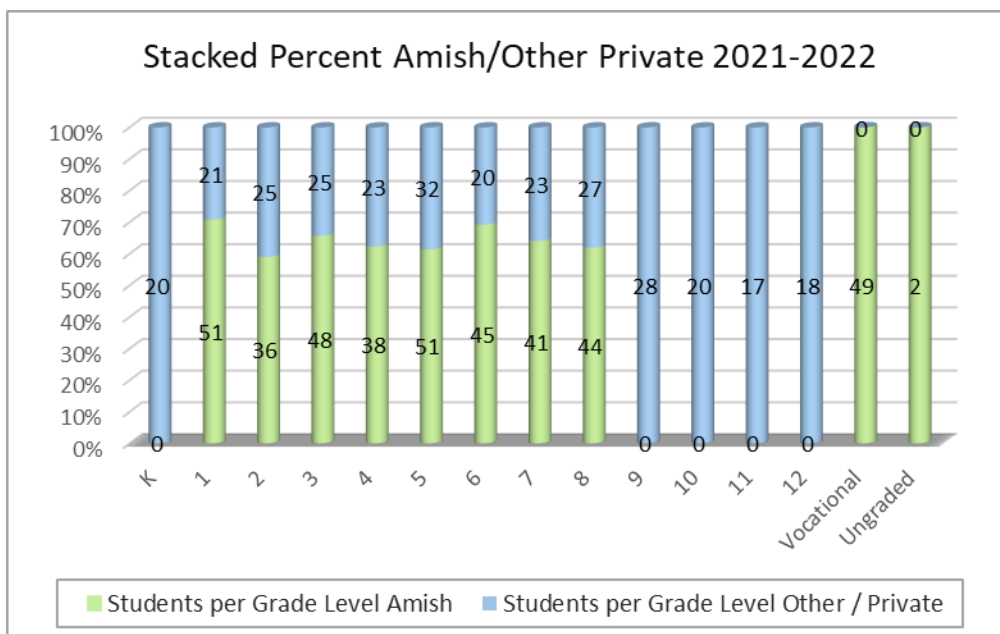
PRIVATE / PAROCHIAL SCHOOL STUDENT INFORMATION**Total Number of Students: 704**

AMISH SCHOOLS	Students per School
Beaver Valley	27
Bunker Hill	25
Calamus Run	3
Country Meadow Special	1
Edisonville	18
King Vocational	9
Krantz Mill	24
Locust Ridge	22
North Jackson	15
North Jackson (V)	2
North Star	24
North Star (V)	4
Paradise Lane	5
Picadilly Ridge	2
Refton	5
Rockvale	21
Rockvale (V)	9
Rocky Ridge	8
Rocky Springs	22
Sides Mill	27
Strasburg (V)	25
Summit Hill	14
Sunset Valley Special	1
Sycamore	24
Twin Elm	26
White Oak	25
Woodland	17
AMISH SCHOOL TOTAL	405

OTHER PRIVATE SCHOOLS	Students per school
Anchor Christian Academy	8
Bethany Christian	1
Dayspring Christian Academy	26
Fairhaven Christian	2
Keystone Job Corp Center	2
Kirkwood Mennonite-Quarryville Mennonite	3
Kraybill Mennonite	1
Lancaster Catholic High School	14
Lancaster Country Day	15
Lancaster County Christian	45
Lancaster Friends	1
Lancaster Mennonite – Lancaster	15
Lancaster Mennonite – Locust Grove	18
Lancaster Mennonite – New Danville	13
Linden Hall	2
Linville Hill Mennonite	79
Lititz Area Mennonite	2
Lititz Christian	1
Little Britain Mennonite	0
Milton Hershey	2
Meadows of Hope	1
Montessori Academy	2
Pequea Christian	3
Resurrection Catholic	2
Sacred Heart Catholic	4
Solvit Academy	3
St. Leo Catholic	3
Summitview Christian	4
Susquehanna Waldorf	2
The Janus School	1
The New School	5
The Stone Independent School	4
Veritas Academy	8
Way of Jesus Academy	3
Weavertown Mennonite	4
OTHER PRIVATE SCHOOL TOTAL	299

PRIVATE / PAROCHIAL SCHOOL STUDENT INFORMATION BY GRADE LEVEL

GRADE LEVEL	STUDENTS PER GRADE LEVEL - AMISH	STUDENTS PER GRADE LEVEL - OTHER / PRIVATE	TOTAL STUDENTS PER GRADE LEVEL - AMISH & OTHER / PRIVATE
K	0	20	20
1	51	21	72
2	36	25	61
3	48	25	73
4	38	23	61
5	51	32	83
6	45	20	65
7	41	23	64
8	44	27	71
9	0	28	28
10	0	20	20
11	0	17	17
12	0	18	18
Vocational	49	0	49
Ungraded	2	0	2
TOTALS	405	299	704



MISCELLANEOUS INFORMATION AND INTERESTING STATISTICS**MINORITY POPULATION:**

American Indian/Alaskan Native	5	.17%	(Not Hispanic)
Native Hawaiian/Pacific Islander	2	.07%	(Not Hispanic)
Black/African American	69	2.41%	(Not Hispanic)
Hispanic	288	10.04%	(Any Race)
Asian	48	1.67%	(Not Hispanic)
Multi-Racial	123	4.29%	(Not Hispanic)
TOTAL	535	18.65%	

52.84 percent of all public school students are male.

47.16 percent of all public school students are female.

93.62 percent of all public school students are educated on the District campus in Lampeter.

6.38 percent of all public school students are educated at other locations.

74.25 percent of all school-age children in the District attend public school.

5.67 percent of all school-age children in the District are home school students.

18.22 percent of all school-age children in the District attend private or parochial schools.

1.66 percent of all school-age children in the District attend cyber charter school.

.20 percent of all school-age children in the District are tutored.

22.81 percent of all school-age children in the District are identified as low income students (free and reduced lunch program).

.60 percent is the District dropout rate as determined by the Pennsylvania Department of Education.

INFORMATION REGARDING ENGLISH LEARNERS

A total of 46 students have been identified as English Learners as of October 1, 2021.
The 46 students are from 11 different countries of origin. The breakdown of students from each country by grade is as follows:

COUNTRY	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Puerto Rico		1	2			2	1	1		1		2		10
Guatemala			1											1
France										1				1
Ukraine							1				1	1		3
China	2				1									3
Mexico							1	1	1	1	1			5
Vietnam													1	1
Thailand					1									1
Egypt	1				1									2
Dominican Rep	1			1					1	1			1	5
Nicaragua												1		1
Cuba										1				1
Brazil									1	1	1	1	1	5
Haiti			1											1
Ethiopia				1	1									2
Kenya			1											1
Nepal				2	1									3

A breakdown of languages spoken by the 46 students by grade is as follows:

LANGUAGE	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Spanish	1	1	3	1		2	2	2	2	4	1	3	1	23
Chinese	2				1					1				4
Vietnamese													1	1
Arabic	1				1									2
Thai					1									1
Ukrainian							1				1	1		3
Portuguese									1	1	1	1	1	5
Swahili			1											1
Amharic				1	1									2
Creole			1											1
Nepali				2	1									3

2020-2021 PSSA RESULTS

ENGLISH LANGUAGE ARTS					
Grade	2018 % Adv/Pro	2019 % Adv/Pro	2020 % Adv/Pro	2021 % Adv/Pro	2021 State Average
Hans Herr					
3	85.00%	81.32%	-	75.50%	-
4	82.81%	84.51%	-	74.75%	-
5	78.47%	76.11%	-	71.25%	-
Martin Meylin					
6	70.98%	73.54%	-	75.12%	-
7	79.50%	75.66%	-	67.00%	-
8	72.12%	74.48%	-	59.11%	-

MATHEMATICS					
Grade	2018 % Adv/Pro	2019 % Adv/Pro	2020 % Adv/Pro	2021 % Adv/Pro	2021 State Average
Hans Herr					
3	65.61%	73.77%	-	62.81%	-
4	64.86%	71.68%	-	56.72%	-
5	62.32%	57.33%	-	53.42%	-
Martin Meylin					
6	48.66%	53.85%	-	37.25%	-
7	55.23%	48.23%	-	44.22%	-
8	54.63%	50.63%	-	33.33%	-

SCIENCE					
Grade	2018 % Adv/Pro	2019 % Adv/Pro	2020 % Adv/Pro	2021 % Adv/Pro	2021 State Average
Hans Herr					
4	85.59%	92.89%	-	87.56%	-
Martin Meylin					
8	67.26%	72.38%	-	63.37%	-

* PSSAs were not administered in 2020 due to the pandemic.

** 2021 PSSA percentages are preliminary

2020-2021 KEYSTONE RESULTS
Lampeter-Strasburg High School

ALGEBRA 1	Winter 2021		Spring 2021		Spring/ Winter 2021
	#	%	#	%	
Advanced	2	1.53%	2	2.25%	
Proficient	24	18.32%	27	30.34%	
Basic	61	46.56%	40	44.94%	
Below Basic	44	33.59%	20	22.47%	
Total #	131		89		220
Total Pro/Adv #					55
Total Pro/Adv %		19.85%		32.59%	
Avg Pro/Adv %					25.00%
BIOLOGY	Winter 2021		Spring 2021		Spring/ Winter 2021
	#	%	#	%	
Advanced	29	32.95%	42	33.33%	
Proficient	31	35.23%	46	36.51%	
Basic	20	22.73%	22	17.46%	
Below Basic	8	9.09%	16	12.70%	
Total #	88		126		214
Total Pro/Adv #					148
Total Pro/Adv %		68.18%		69.84%	
Avg Pro/Adv %					69.16%
LITERATURE	Winter 2021		Spring 2021		Spring/ Winter 2021
	#	%	#	%	
Advanced	16	12.03%	9	7.76%	
Proficient	69	51.88%	71	61.21%	
Basic	30	22.56%	21	18.10%	
Below Basic	18	13.53%	15	12.93%	
Total #	133		116		249
Total Pro/Adv #					165
Total Pro/Adv %		63.91%		68.97%	66.27%
Avg Pro/Adv %					

*Preliminary Data

SAT RESULTS Summary of Students Tested by Year

YEAR	# of Tests Given	PENNSYLVANIA			NATIONAL			LAMPETER-STRASBURG			TOTAL DIFF	
		VERB	MATH	WRITING	VERB	MATH	WRITING	VERB	MATH	WRITING	NATL	STATE
95-96	91	498	492		505	508		509	521		+17	+40
96-97	105	498	495		505	511		516	523		+23	+46
97-98	118	497	495		505	512		500	527		+10	+35
98-99	128	498	497		505	511		516	527		+27	+48
99-00	134	498	497		505	514		519	546		+46	+70
00-01	151	500	499		506	514		520	538		+38	+59
01-02	127	498	500		504	516		504	527		+11	+33
02-03	161	500	502		507	519		520	534		+28	+52
03-04	169	501	502		508	518		528	554		+56	+79
04-05	151	501	503		508	520		519	540		+31	+55
05-06	139	493	500	483	503	518	497	522	527	501	+32	+74
06-07	164	493	499	482	502	515	494	509	533	482	+13	+50
07-08	156	494	501	483	502	515	494	520	543	500	+52	+85
08-09	172	493	501	483	501	515	493	501	526	492	+10	+42
09-10	180	492	501	480	501	516	492	520	538	506	+55	+91
10-11	189	493	501	479	497	514	489	521	543	498	+62	+89
11-12	200	491	501	480	496	514	488	526	542	512	+82	+108
12-13	188	494	504	482	496	514	488	527	544	515	+88	+106
13-14	197	497	504	480	497	513	487	524	542	500	+69	+85
14-15	168	499	504	482	495	511	484	525	540	511	+86	+91
15-16	157	500	506	481	494	508	482	517	529	504	+66	+63

Beginning in the 2016-2017 school year, the Verbal and Writing assessments were combined into one assessment entitled Evidence-based Reading/Writing.

YEAR	# OF TESTS GIVEN	PENNSYLVANIA		NATIONAL		LAMPETER-STRASBURG		TOTAL DIFF	
		MATH	EVIDENCE-BASED READING/ WRITING	MATH	EVIDENCE-BASED READING/ WRITING	MATH	EVIDENCE-BASED READING/ WRITING	NATL	STATE
16-17	168	533	540	533	538	569	576	74	72
17-18	176	539	547	531	536	581	588	102	83
18-19	179	537	545	528	531	577	574	92	69
19-20	158	534	543	523	528	585	585	119	93
20-21	126	557	566	528	533	587	589	115	53