

LAMPETER-STRASBURG SCHOOL DISTRICT
Lampeter, Pennsylvania 17537

November 2, 2020

A G E N D A

Meeting Called to Order

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 Liana Howe, Miss Ella Horst

Superintendent's Report

Old Business

New Business

Opportunity for [Public Comment](#)

Adjournment

LAMPETER-STRASBURG SCHOOL DISTRICT

Lampeter, Pennsylvania 17537

November 2, 2020

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

A. ASIAN CLUB

Ava Martin hosted a virtual origami paper folding event for our club members on Wednesday, October 28. We plan to host most if not all of our meetings by Zoom this year.

B. ATHLETICS

Due to the COVID-19 pandemic, the Athletic Department did not charge admission to events this fall. Therefore, there are no gate receipts to report.

C. FFA

The school year so far has been very eventful for the Garden Spot FFA. From the West Lampeter Fair, to CDE's, to leadership events, and the FFA National Convention, FFA members have been keeping busy. Members have also been busy helping a fellow member and his family through a difficult time.

West Lampeter Fair:

During the weeks leading up to the West Lampeter Fair in September, FFA members spend some of their evenings setting up the fairgrounds in preparation for the fair. As the fair approached, members entered their SAE (Supervised Agricultural Experience) projects in the fair. SAE's ranged from animals, crops or farm equipment such as tractors.

Members who entered SAE projects included:

- Katelyn Ranck – 1st place Dairy Beef; 1st place Market Goats
- Jaclyn Martin – 3rd place Market Steer; 1st place Market Hog
- Leah Welk – Grand Champion Market Lamb; Grand Champion Market Hog; Grand & Reserve Champion Market Goat
- Jordan Martin – 1st place Market Steer; 3rd place Market Hog

Cheyenne Oberdorf represented the Garden Spot FFA in the 2020 West Lampeter Community Fair. This year the fair was very modified since COVID-19, but it did not stop the FFA from supporting the community. The FFA helped to set up the fair and also helped to serve food to support the community.

Chapter Officer Leadership Training:

This year we had the opportunity to have a zoom call with an officer from the PA FFA State officers. We were divided into groups of FFA members from all around Pennsylvania and learned about how we can make our communication more efficient and connective. The officers used this pandemic to strengthen our community to come closer together as a family. Not only did these zoom calls benefit the various chapters, it helped the PA FFA State officers to get to know many members.

Service:

Together, we all decided to support people in need after hurricane Laura. Not only did we decide to do this as a chapter, but we wanted others to be involved. Our final decision was to invite other chapters around Pennsylvania to help meet the needs of people in need of necessities. The big idea is to use our platform to make sure people are getting the right kind of care in such a time like this.

D. GUIDANCE

Guidance had 11 virtual college visits scheduled in October.

Elizabeth Deardorff 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 will have the opportunity to review a virtual presentation from the Lancaster County Career and Technology Center regarding their 2021-2022 program offerings. Interested students will have access to virtual tours through the CTC website.

The Guidance Office held class meetings for grades 9-12 via screencasts on Schoology. Moreover, the department recently rolled out an online scheduling option / virtual option for individual senior meetings.

On Saturday, October 17, 93 Lampeter-Strasburg High School students in grades 10 and 11 participated in the PSAT exam.

E. HOMECOMING WEEK

Homecoming took place on Friday, October 2. Throughout the week at school there were several spirit days held to promote school spirit. The theme for Monday/Thursday was sport jersey day and Tuesday/Friday was Blue Out Day. Candy was distributed to all participants.

The football game took place on Friday. L-S defeated Lancaster Catholic 48-0. During half-time, the Homecoming King and Queen Coronation ceremony took place.

The Homecoming King Court members were:

Ian Herr	Homecoming King
Elijah Carr	First Runner-up
Bradey Cunningham	Second Runner-up
Andrew Harris	Court Member
Jonathan Klein	Court Member
Colin McDonald	Court Member
Connor Nolt	Court Member
Austin Stoltzfus	Court Member

The Homecoming Queen Court members were:

Daisy Frank	Homecoming Queen
Kiana Sweger	First Runner-up
Elizabeth Deardorff	Second Runner-up
Sophie Dicamillo	Court Member
Olivia Harris	Court Member
Lane Kopelman	Court Member
Kylee Waller	Court Member
Nasya Warfel	Court Member

F. INTERACT CLUB

The Interact Club has had a few requests from the community to help with planting of trees in Strasburg, Strasburg Lion's Club Pit Beef Dinner, and Kitchen Kettle Village Drive for needy families in December.

G. L-S COFFEE COMPANY

Closed due to COVID-19.

H. NATIONAL HONOR SOCIETY

Applicants for the National Honor Society submitted completed applications and recommendations at the end of September. The Selection Committee, consisting of Mr. Jeffrey Marsh (advisor), Mr. Jeffrey Swarr, Mrs. Lindsay Shehan, Mrs. Erica White, and Mrs. Janae McMichael met in October and reviewed all applications. The proposed list of inductees was submitted to Dr. Scott Rimmer and Miss Eva Strawser for approval prior to final approval by Dr. Benjamin Feeney. NHS Officers Jenna Lapp, Kiana Sweger, McKenzie Manning, and Alyssa Zaepfel have been working through our preliminary plans for an induction ceremony that would adhere to the school's policy under the current restrictions. All plans will be approved by Dr. Feeney before moving forward. Therefore, the date for the induction ceremony are still to be determined. In the meantime, NHS will be announcing its new inductees at the end of October and celebrating their accomplishment in a new way that is both safe and fun. We hope to make them feel just as special despite the changes we must adhere to.

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."

Family Consumer Science	Elizabeth Shiffer	Grade 7
Technology Education	Owen Sauder	Grade 8
German	Carter Diller	Grade 6
Spanish	Kaylee Martin	Grade 6
Art	Kate Malcom	Grade 8
Health	Madalyn Wingert	Grade 6
Fitness & Wellness	Allyson Breneman	Grade 8
Physical Education	Evelyn Kennel	Grade 6
Physical Education	Antonio Franco	Grade 7
Music	Grace Phipps	Grade 7
Band	Matthew Rota	Grade 8
Orchestra	Katerina Zeager	Grade 6

B. MARTIN MEYLIN PICTURE DAY

Picture day was held on Wednesday, October 7. Students were dismissed from their Science class to have their picture taken in the LGI room. Three photographers were here from 7:00 a.m. to 5:00 p.m. to photograph our students. Our online learners were scheduled to come into the building from 3:00 p.m. to 5:00 p.m. to have their picture taken in the LGI room. Martin Meylin Middle School staff also had pictures taken throughout the day.

C. 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 cart that travels through the cafeteria on Fridays.

D. RED RIBBON WEEK

The week of October 26 through 30, 2020 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 via PTV 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 had been made. Daily winners were chosen (in a drawing format using the tickets) for prizes to again promote a Drug Free Martin Meylin.

Monday:	“Proud to be drug free”	Wear red, white and blue
Tuesday:	“Too bright for drugs”	Wear neon
Wednesday:	“From head to toe I’m drug free”	Wear crazy hair/mismatch clothes/crazy socks
Thursday:	“Team up against drugs”	Wear favorite team jersey/shirt
Friday:	“Don’t be afraid to be drug free”	Wear orange and black/Halloween themed socks/headbands NO COSTUMES

E. UPCOMING EVENTS

December 2 Picture Retake Day

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 goes out to LifeTouch for their support to our students and families.

B. PRESCHOOL VIRTUAL STORY HOUR

Mrs. Lauren Menapace, Early Childhood Coordinator, initiated virtual story hours at the beginning of October. The preschool story hour is designed for Lampeter-Strasburg residents between the ages of 2 and 6. Story hour sessions will be posted on the L-S Early Childhood YouTube channel on the second Tuesday of each month from October through May. The program will feature a variety of stories, songs and fun that will be filmed inside

the school to provide a glimpse into Lampeter Elementary School. The story hour program was a huge success in the past, and hopefully, the virtual program will create a connection for all families to our school.

C. 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. In the past, this event was held on the track. Using the cross country course helped to safely spread classes out for the event. The Hans Herr PTO helped organize the event and make it special for the students. Thanks to the online pledges of family members and friends, the Hans Herr PTO found a way to safely raise money to support our students!

D. PROFESSIONAL DEVELOPMENT DAYS

Elementary teachers spent two days in October working on a variety of professional development activities. Working in consultation with IU13, teachers completed an online module to help them ensure learning takes place in both in-person and virtual environments. This professional development has proven to be invaluable to teachers as we have been able to advance curriculum and assess students working in class or at home. Teachers also had the opportunity to collaborate to create lessons students could access online.

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

A. NEW PASSWORD POLICY

In an effort to improve security, we have implemented a new password policy, using the NIST (National Institute of Standards and Technology) recommendations as a guide. The policy is meant to allow users to create passwords that are more memorable, but that cannot be easily guessed or solved by a computer application. Additionally, using a special service, each password is cross referenced against a database of known compromised passwords.

B. POWERSCHOOL DATA COLLECTION

The District has begun the process of evaluating online form collection tools. Using these PowerSchool plugins, we will have the ability to collect information, signatures, etc., from both parents and students. While there is an expense to these products, it allows for a streamlined process to acquire information instead of relying on free utilities that are data silos.

C. SERVER AND STORAGE EVALUATION

The District is reaching the end of its five year lease with Dell for the current server and storage solutions that run all technology services. As we continue to reduce our reliance on internal storage, we also find that the need for less complex solutions is paramount. The evaluation process includes demonstrations of a VxRail product from Dell, as well as a product called “ready node” that is less costly, but slightly more complex. We will continue to evaluate, refine specifications, and negotiate pricing. The hope is to secure a product toward the end of spring or early in the summer for a full implementation prior to the end of the support agreement on the current equipment.

FOR BOARD ACTION

PERSONNEL COMMITTEE

1. RECOMMENDATION FOR APPROVAL OF RESIGNATIONS

Recommend the approval of resignations from the following individuals:

- a. Erin J. Gordley, special education teaching assistant, Lampeter-Strasburg High School, effective November 6, 2020.
- b. Charlene Hartman, kitchen helper, Lampeter-Strasburg High School, retroactively effective to October 20, 2020.
- c. Jennifer A. Miller, kitchen helper, Martin Meylin Middle School, retroactively effective to October 30, 2020.

2. RECOMMENDATION FOR APPROVAL OF EMPLOYMENT – SUPPORT

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

- a. Laura G. Hambleton, part-time guidance secretary, Lampeter-Strasburg High School. Ms. Hambleton will be employed as a category C support employee and will be compensated at \$15.00 per hour effective November 2, 2020.
- b. Shawna N. Hess, van driver, Lampeter-Srasburg School District. Ms. Hess will be employed as a category D support employee and will be compensated at \$12.50 per hour retroactively effective to August 31, 2020.
- c. Nicole E. Sadaphal, part-time attendance secretary/receptionist, Martin Meylin Middle School. Ms. Sadaphal will be employed as a category C support employee and will be compensated at \$12.50 per hour effective November 2, 2020.
- d. Mary L. Tegowski, personal care assistant, Martin Meylin Middle School. Ms. Tegowski will be employed as a category C support employee and will be compensated at \$12.11 per hour retroactively effective to October 5, 2020.

3. RECOMMENDATION FOR APPROVAL OF LEAVES OF ABSENCE

Recommend the approval of leaves of absence for the following individuals:

- a. Jodi A. Fry, custodian, Martin Meylin Middle School, an extension of leave effective November 18, 2020, through on or about January 6, 2021.
- b. Michelle L. Gilger, first grade teacher, Lampeter Elementary School, retroactively effective to October 12, 2020, through October 16, 2020.
- c. Tracey A. Harber, gifted teacher, Martin Meylin Middle School, effective November 23, 2020, through on or about January 4, 2021.
- d. Elisabeth D. Lau, special education teacher, Martin Meylin Middle School, effective November 12, 2020, through the end of the 2020-2021 school year.
- e. Chad E. Lauver, custodian, Lampeter-Strasburg High School, retroactively effective to October 7, 2020, through on or about January 4, 2021.
- f. Laraine Scarpone, special education teacher assistant, effective November 9, 2020, through on or about January 29, 2021.

4. RECOMMENDATION FOR APPROVAL OF SUBSTITUTES

Recommend the approval of substitutes, as follows:

Emergency Certified Substitute

Campbell, Susan E.	All Instructional Areas PK-12
Carr, Pamela B.	All Instructional Areas PK-12
Hallacher, Adele L.	All Instructional Areas PK-12
Spidle, Todd B.	All Instructional Areas PK-12
Stafford, Brooke A.	All Instructional Areas PK-12

5. RECOMMENDATION FOR APPROVAL OF SUPPLEMENTAL CONTRACTS

Recommend the approval of additions/deletions to 2020-2021 supplemental contracts:

a.	Will Esposito	Band – Marching – Drill Instruction – 50%	\$ 522.38	Addition
b.	Larry Royer	Band – Summer – 6th, 7th & 8th Grades – 56%	\$ 724.36	Deletion
c.	Larry Royer	Band – Summer – 6th, 7th & 8th Grades – 56%	\$ 863.66	Addition
d.	Andrea Martin	Basketball – Girls – Assistant – 50%	\$ 2,905.15	Deletion
e.	John Manion	Football – Varsity	\$10,302.80	Deletion
f.	John Manion	Football – Varsity	\$10,602.30	Addition
g.	Victor Ridenour	Football – 1st Assistant – 70%	\$ 7,211.96	Deletion
h.	Victor Ridenour	Football – 1st Assistant – 70%	\$ 7,421.61	Addition
i.	William Heyser	Football – 2nd Assistant – 60%	\$ 6,181.68	Deletion
j.	William Heyser	Football – 2nd Assistant – 60%	\$ 6,361.38	Addition

k.	Ethan Martin	Football – Assistant – 50%	\$ 5,151.40	Deletion
l.	Ethan Martin	Football – Assistant – 50%	\$ 5,301.15	Addition
m.	William Knapp	Football – Assistant – 50%	\$ 5,151.40	Deletion
n.	William Knapp	Football – Assistant – 50%	\$ 5,301.15	Addition
o.	William Valenzo, Jr.	Football – Assistant – 50%	\$ 5,151.40	Deletion
p.	William Valenzo, Jr.	Football – Assistant – 50%	\$ 5,301.15	Addition
q.	Steven McTaggart	Football – Assistant – 50%	\$ 5,151.40	Deletion
r.	Steven McTaggart	Football – Assistant – 50%	\$ 5,301.15	Addition
s.	Garry Morrison	Football – Assistant – 50%	\$ 5,151.40	Deletion
t.	Garry Morrison	Football – Assistant – 50%	\$ 5,301.15	Addition
u.	Robert Carter	Soccer – Girls – Assistant – 50%	\$ 1,183.03	Addition
v.	Meghan Brubaker	Swimming – Assistant – 70%	\$ 2,851.24	Addition

6. RECOMMENDATION FOR APPROVAL OF VOLUNTEERS

Recommend the approval of volunteers, as follows:

- a. Bianchi, Jeffrey T.
- b. Martin, Andrea E.

7. RECOMMENDATION FOR A RESOLUTION FOR SUPERINTENDENT CONTRACT

Recommend a resolution to notify the Superintendent, Dr. Kevin S. Peart, that the Board of School Directors intends to retain him for a further term of five years as set forth in Section 1073 of the School Code.

8. RECOMMENDATION FOR A RESOLUTION FOR ASSISTANT SUPERINTENDENT CONTRACT

Recommend a resolution to notify the Assistant Superintendent, Dr. Andrew M. Godfrey, that the Board of School Directors intends to retain him for a further term of five years as set forth in Section 1073 of the School Code.

9. RECOMMENDATION FOR APPROVAL OF CONTRACTS

Recommend the approval of contracts, as follows and as posted:

- a. Andrew M. Godfrey, Ed.D. Assistant Superintendent July 1, 2021, to June 30, 2026
- b. Kevin S. Peart, Ed.D. Superintendent July 1, 2021, to June 30, 2026

BUSINESS AND FINANCE COMMITTEE

10. RECOMMENDATION FOR ACCEPTANCE OF 2019-2020 FINANCIAL STATEMENTS AND AUDIT

Recommend the acceptance of the 2019-2020 financial statements and audit as presented by BBD, LLP, at the October 19, 2020, Board Workshop meeting, as posted.

ACADEMIC COMMITTEE

11. RECOMMENDATION FOR APPROVAL OF A MEMORANDUM OF UNDERSTANDING

Recommend the approval of a memorandum of understanding with Eastern Mennonite University for a nursing practicum student in the Winter/Spring of 2021, as posted.

12. RECOMMENDATION FOR APPROVAL OF THE 2020-2021 LOCAL OCCUPATIONAL ADVISORY COMMITTEE

Recommend the approval for the 2020-2021 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. Jeslyn Krebs
- j. Anita Martin
- k. Kathryn Janae McMichael
- l. Holly Oberholtzer
- m. Patricia Pontz
- n. Bob Sangrey
- o. Scott Sheely
- p. Donald Welk, Jr.

13. DISCUSSION OF HIGH SCHOOL INSTRUCTIONAL MODEL SURVEY RESULTS

Dr. Godfrey will lead a discussion of the high school instructional model survey results.

MISCELLANEOUS

14. DISTRIBUTION OF THE 2020-2025 GROWTH PROJECTION REPORT

Dr. Peart will remark on the 2020-2025 Growth Projection Report, as posted.

15. RECOMMENDATION FOR APPROVAL OF COMMUNITY BOARD REPRESENTATION

Recommend the approval of the following individuals as Community Board Representatives for the 2020-2021 and 2021-2022 school years:

Academic Committee

Mr. Stephen McClune
Ms. Kari Steinbacher

Buildings and Grounds Committee

Mr. Michael Boyce
Mr. John Strange

Finance Committee

Ms. Amanda Roth

16. 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 3, 2020, reorganization meeting.

FOR BOARD INFORMATION

1. Academic Committee will be meeting on Monday, November 9, 2020, at 6:30 p.m.
2. The Virtual Ministerium Meeting will be held on Thursday, November 12, 2020, at 8:00 a.m.
3. The Fall Play, *10 Ways to Survive Life in a Quarantine* by Don Zolidis, will be held virtually on Friday, November 13, 2020, at 7:00 p.m. and Saturday, November 14, 2020, at 2:00 p.m. and 7:00 p.m.
4. The Buildings and Grounds Committee will be meeting on Monday, November 16, 2020, at 6:30 p.m.
5. The Board Workshop Meeting will be held on Monday, November 16, 2020, at 7:30 p.m.
6. The Personnel Committee will be meeting on Thursday, December 3, 2020, time to be determined.
7. The next Board Meeting will be held at 7:30 p.m. on Thursday, December 3, 2020.

LAMPETER-STRASBURG SCHOOL DISTRICT
Lampeter, Pennsylvania 17537

November 2, 2020
Additions to Agenda

FOR BOARD ACTION

PERSONNEL COMMITTEE

2. RECOMMENDATION FOR APPROVAL OF EMPLOYMENT – SUPPORT

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

- e. Michelle E. Feeman, special education teaching assistant, Lampeter-Strasburg High School. Ms. Feeman will be employed as a category C support employee and will be compensated at \$12.11 per hour effective November 2, 2020.
- f. Robert Graybill, van driver, Lampeter-Strasburg School District. Mr. Graybill will be employed as a category D support employee and will be compensated at \$12.50 per hour retroactively effective to September 7, 2020.
- g. Sarah J. Horning, cafeteria monitor, Hans Herr Elementary School. Ms. Horning will be employed as a category E support employee and will be compensated at \$11.00 per hour retroactively effective to November 2, 2020.

4. RECOMMENDATION FOR APPROVAL OF SUBSTITUTES

Recommend the approval of substitutes, as follows:

Support Staff Substitute
Fox, Nicole Custodial

MINUTES OF THE BOARD OF SCHOOL DIRECTORS
LAMPETER-STRASBURG SCHOOL DISTRICT
Virtual Meeting
October 5, 2020

President Melissa S. Herr called the meeting to order at 7:30 p.m. and opened the meeting with a moment of silence.

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, 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. Kathleen Boyce; Administrators, Mrs. Karen L. Staub, Mr. William E. Griscom, Jr., Dr. Benjamin J. Feeney, Dr. Scott K. Rimmer, Ms. Eva G. Strawser, Mr. Jamie P. Raum, Mrs. Alicia C. Kowitz, Dr. Michele B. Westphal, Dr. Jeffrey T. Smecker; Athletic Director, Dr. Branden M. Lippy; Buildings and Grounds Director, Mr. Glenn R. Davis; Administrative Assistant, Mrs. Mary E. Williams; Student Representatives, Miss Liana Howe and Miss Ella Horst; and Solicitor Mr. Robert Frankhouser, Jr.

OPPORTUNITY FOR PUBLIC COMMENT ON AGENDA ITEMS

No Comments.

OPPORTUNITY FOR PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

Mrs. Williams read a comment submitted by Arlin and Kim Stoltzfus, Strasburg, regarding the District's Spectator Guidelines.

Mrs. Herr read a response that was sent to those who reached out to the Board.

Mr. Frankhouser led a discussion on the events leading up to the current government standing as well as the legalities behind the Athletic Health and Safety Plan and spectator guidelines.

Mrs. Herr thanked Mr. Frankhouser for years in education, working with the district and for coming this evening.

MINUTES

Mrs. Spahn moved and Mr. Beiler seconded the motion to approve the Minutes of the regularly scheduled meetings on September 3 and 21, 2020, and the special meeting on September 29, 2020.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn
Abstain: None
Nays: None
Absent: None

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 shared the following communications:

1. Dennes, Denise R. – a letter requesting a leave of absence.

TREASURER'S REPORT – Mr. Keith A. Stoltzfus

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

Thereafter, Mr. Kimmel moved and Mr. Byrnes 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 \$9,178,408.57 (with the exception of checks 114958 and 115014), Cafeteria Fund checks in the amount of \$20,417.80, High School Athletic Fund checks in the amount of \$813.45, Athletic Account Officials in the amount of \$2,338.15, and Capital Reserve Fund checks in the amount of \$93,692.37.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn
Abstain: None
Nays: None
Absent: None

Mr. Parido moved and Mr. Spahn seconded the motion to approve General Fund checks 114958 and 115014.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Spahn
Abstain: Mrs. Pontz
Nays: None
Absent: None

ACADEMIC COMMITTEE – Mrs. Patricia M. Pontz, Chairperson

Mrs. Pontz reported that the Committee met on September 14, 2020, and reviewed the high school senior survey results and graduation data, discussed a dual enrollment agreement with the Pennsylvania College of Art and Design and received an update on the start of the school year. The Committee also reviewed textbook renewal cycles. Mrs. Pontz shared that three community members who are interested in serving on the Committee attended the meeting.

Mr. Parido asked if the committee would be able to receive an update on the hybrid model and whether or not there would be a consideration to move towards more days in the building.

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

Mr. Beiler reported that the Committee met on September 21, 2020 and received an update from the architect on progress of the schematic design with potential new Pre-K building. Mr. Beiler encouraged the entire Board to attend future Buildings and Grounds Committee meetings as they continue to discuss the feasibility study. The Committee received a report on the completion of the high school competition gym roof, and discussed the victory church lease that has now ended, the future of Strasburg Elementary, and a communication from PennDot introducing future construction to take place near Walnut Run.

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

No report.

FINANCE COMMITTEE – Mr. Scott J. Kimmel, Chairperson

Mr. Kimmel reported that the first Finance Committee meeting will be October 26, 2020, at 6:30 p.m.

PERSONNEL COMMITTEE – Mr. James H. Byrnes, Chairperson

Mr. Byrnes reported that the Committee met this evening and recommends all agenda items for approval.

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

Dr. Godfrey reported that all grants submitted have been approved. He also shared that reading and math assistants are back at work with an altered model, but still providing support to students' needs in the classroom. The Title I fall parent meeting introducing programming for the upcoming year is set for October 27, 2020.

STUDENT REPRESENTATIVE – Miss Liana Howe, Miss Ella Horst

Miss Horst reported on Lampeter Elementary School's virtual back to school night, and the Lampeter fair created by first grade teachers. At Hans Herr Elementary School, students and staff participated in the Pioneer Dash. Miss Horst ended her report sharing the success of the positive behavior program at Martin Meylin Middle School and upcoming picture day for online and in-person students.

Miss Howe reported on the first ever virtual back to school night for Lampeter-Strasburg High School and recognized the three students who were named National Merit Scholarship Semifinalists. Miss Howe also shared on students' participation in the Lampeter fair through showing livestock and the fair queen competition, the crowing of the homecoming king and queen, and success of the fall sports teams. Upcoming in October, the high school will host the PSATs.

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. Lisa M. Binkley, kitchen helper, Lampeter-Strasburg High School. Ms. Binkley will be employed as a category D support employee and will be compensated at \$10.88 per hour retroactively effective to October 1, 2020.
- b. Nancy A. Esh, special education teacher assistant, Lampeter Elementary School. Ms. Esh will be employed as a category C support employee and will be compensated at \$12.11 per hour retroactively effective to September 22, 2020.
- c. Sarah M. Harsh, principal's secretary, Lampeter-Strasburg High School. Ms. Harsh will be employed as a category A support employee and will be compensated at \$18.09 per hour retroactively effective to October 1, 2020.
- d. Hannah G. Westerman, SACC assistant group supervisor, Lampeter Elementary School. Ms. Westerman will be employed as a category D support employee and will be compensated at \$11.25 per hour retroactively effective to September 21, 2020.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn

Abstain: None

Nays: None

Absent: None

APPROVAL OF CHANGE OF STATUS

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve a change of employment status for Angela J. Minney, part-time receptionist/attendance secretary, Martin Meylin Middle School. Ms. Minney will become guidance secretary at Martin Meylin Middle School effective October 12, 2020. She will become a category A support employee and will be compensated at \$15.29 per hour.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn

Abstain: None

Nays: None

Absent: None

APPROVAL OF LEAVE OF ABSENCE

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve a leave of absence for Denise R. Dennes, kitchen manager, Lampeter-Strasburg High School, retroactively effective to September 25, 2020, through on or about October 2, 2020.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn

Abstain: None

Nays: None

Absent: None

APPROVAL OF SUBSTITUTES

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve 2020-2021 substitutes in their respective capacities, (with the exception of Brigid H. Hillen), as follows:

Certified Substitutes

Long, Jeffrey R. Grades PK-4

Support Staff Substitutes

Hillen, Brigid H.

Long, Jeffrey R.

Mills, Samantha J.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn

Abstain: None
Nays: None
Absent: None

Mr. Beiler moved and Mr. Parido seconded the motion to approve Brigid H. Hillen as a 2020-2021 Support Staff Substitute.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn
Abstain: Mr. Byrnes
Nays: None
Absent: None

APPROVAL OF SALARIES

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve salaries (with the exception of Cindy L. Byrnes, Kathryn J. McMichael, and Benjamin Pontz.), as attached to these Minutes.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn
Abstain: None
Nays: None
Absent: None

Mr. Beiler moved and Mr. Parido seconded the motion to approve salaries of Cindy L. Byrnes, Kathryn J. McMichael, and Benjamin Pontz.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Spahn
Abstain: Mr. Byrnes, Mrs. Herr, Mrs. Pontz
Nays: None
Absent: None

APPROVAL OF ACT 13 OF 2020 WAIVER RESOLUTION

Mr. Byrnes moved and Mr. Beiler seconded the motion to approve the Act 13 of 2020 Waiver Resolution to waive Pennsylvania Department of Education's Certification Staffing Policy Guideline (CSPG) 13, as attached to these Minutes.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn
Abstain: None
Nays: None
Absent: None

APPROVAL OF FULTON MUNICIPAL LEASE FOR 500 DELL CHROMEBOOKS

Mr. Byrnes moved and Mrs. Pontz seconded the motion to approve a four-year Municipal Lease with Fulton for 500 new Dell Chromebooks for \$117,000 at 2.70% (current) and permission for Board President Mrs. Melissa Herr, Superintendent Dr. Kevin Peart, Board Secretary Mrs. Mary Williams and Board Treasurer Mr. Keith Stoltzfus to execute the final documents.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn
Abstain: None
Nays: None
Absent: None

APPROVAL OF A CONCURRENT ENROLLMENT AGREEMENT WITH PENNSYLVANIA COLLEGE OF ART AND DESIGN

Mrs. Pontz moved and Mrs. Spahn seconded the motion to approve a concurrent enrollment agreement with Pennsylvania College of Art and Design.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn

Abstain: None
Nays: None
Absent: None

OLD BUSINESS

Mrs. Herr reiterated from the beginning of the meeting that the Board has received letters from the community asking to allow more spectators as well as those in favor of the Board's decisions to date. Motion was raised during earlier discussion that was tabled to end of the meeting, giving the administration team the authority to take action within parameters and guidelines of health and safety plan.

Mr. Kimmel moved and Mr. Byrnes seconded the motion to allow the administration the flexibility to implement the Revised Spectator Guidelines previously approved at the special meeting on September 29, 2020, to allow for increased capacity at fall sporting events within the guidelines of our health and safety plan, should the governor's office loosen the restrictions included in this mandate.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn
Abstain: None
Nays: None
Absent: None

NEW BUSINESS

Mrs. Pontz thanked the principals and Mrs. Harnish for the student recognition presentation and delight it was to see students virtually and have student Board representatives participating.

OPPORTUNITY FOR PUBLIC COMMENT

Mrs. Herr shared that a letter of public comment was read at the beginning of the meeting.

ADJOURNMENT TO EXECUTIVE SESSION

Mr. Byrnes moved and Mr. Beiler seconded the motion to adjourn to Executive Session to discuss a matter involving the employment, appointment, termination of employment, terms and conditions of employment, evaluation of performance, promotion or disciplining of any specific prospective public officer or employee or current public officer or employee employed or appointed by the agency.

On roll call vote:

Ayes: Mr. Arnst, Mr. Beiler, Mr. Byrnes, Mrs. Herr, Mr. Kimmel, Mr. Knarr, Mr. Parido, Mrs. Pontz, Mrs. Spahn
Abstain: None
Nays: None
Absent: None

MEETING RECONVENED AND ADJOURNED

The meeting was reconvened and properly adjourned at 9:29 p.m.

Mary E. Williams
Secretary

MINUTES OF THE BOARD OF SCHOOL DIRECTORS
LAMPETER-STRASBURG SCHOOL DISTRICT
Virtual Meeting
October 19, 2020

President Melissa S. Herr called the meeting to order at 7:30 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, 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. Kathleen Boyce; Director of Technology, Mr. William E. Griscom, Jr.; Administrative Assistant, Mrs. Mary E. Williams; and BBD, LLP representative, Carl Hogan.

PRESENTATION OF 2019-2020 FINANCIAL STATEMENTS AND AUDIT

BBD, LLP, presented audit information for the 2019-2020 financial statements.

K-12 INSTRUCTIONAL PLANNING UPDATE

Dr. Godfrey shared an update regarding the K-12 instructional offerings.

DISCUSSION ON COMMUNITY REPRESENTATION ON BOARD COMMITTEES

Dr. Peart led a discussion on community representation on Board Committees.

DISCUSSION OF PSBA PRINCIPLES FOR GOVERNANCE AND LEADERSHIP

Dr. Peart led a discussion on the PSBA Principle for Governance and Leadership: Lead Responsibly.

ADJOURNMENT

The meeting was adjourned at 8:42 p.m.

Mary E. Williams
Secretary

LAMPETER-STRASBURG SCHOOL DISTRICT
Lampeter, Pennsylvania 17537
November 2, 2020

Communications

1. Fry, Jodi A. – a letter requesting a leave of absence.
2. Gilger, Michelle L. – a letter requesting a leave of absence.
3. Gordley, Erin J. – a letter of resignation.
4. Harber, Tracey A. – a letter requesting a leave of absence.
5. Hartman, Charlene – a letter of resignation.
6. Lau, Elisabeth D. – a letter requesting a leave of absence.
7. Lauver, Chad E. – a letter requesting a leave of absence.
8. Miller, Jennifer A. – a letter of resignation.
9. Scarpone, Laraine – a letter requesting a leave of absence.

LAMPETER-STRASBURG SCHOOL DISTRICT

Monthly Board Balance Sheet Report

November 2, 2020

	Year-To-Date Balance
Assets	
Cash and Investments	27,995,167.21
Petty Cash	495.00
Interest Receivable	0.00
Taxes Receivable	329,740.07
Uncollectable Taxes	0.00
Interfund Accounts Receivable	411,811.78
Intergovernmental Accounts Receivable	1,109.27
State Subsidies Receivable	663,246.17
Federal Subsidies Receivable	24,738.32
Prepaid Expenses	0.00
Other Accounts Receivable	0.00
Inventories	59,459.63
Total Assets:	<u><u>29,485,767.45</u></u>
Liabilities	
Interfund Accounts Payable	0.00
Other Accounts Payable	-11,419.67
Accounts Payable - Scholarships	-203.36
Intergovernmental Accounts Payable	-28,255.85
Accrued Salaries and Benefits	-2,568,639.88
Payroll Payables	-433,026.30
Deferred Revenue	-329,740.07
Prepaid Revenue	-76,067.69
Total Liabilities:	<u><u>-3,447,352.82</u></u>
Net Assets	
Assigned Fund Balance	-1,519,710.00
Fund Balance Reserved for Debt	-1,070,000.00
Reserve for Inventories	-59,459.63
Unassigned Fund Balance	-6,722,232.21
Reserve for Encumbrances	-162,726.52
Encumbered for Appropriated Expenses	-16,504,286.27
Total Net Assets:	<u><u>-26,038,414.63</u></u>
Total Liabilities and Net Assets:	<u><u>-29,485,767.45</u></u>

Lampeter-Strasburg School District
 Financial Comparison Report
 November 2, 2020

	<u>Revenue</u>	<u>Expenditures</u>	<u>Surplus/Loss</u>
Year 2020-21 Budget	53,514 =====	56,510 =====	(2,996) =====
Year-to-Date Actual (125 Days)	34,635	17,968	16,667
Prior Year-to-Date Actual (127 Days)	36,759	13,466	23,293
Year-to-Date Increase/(Decrease)	(2,124)	4,502	(6,626)
% Change - Current vs. Prior Y-T-D Over (under)	(5.8%)	33.4%	(28.4%)
Year-to-Date Actual as % of 2020-21 Budget	64.7%	31.8%	-----
Prior Year-to-Date Actual as % of 2019-20 Budget	67.6%	24.4%	-----

(\$ in Thousands)

LAMPETER-STRASBURG SCHOOL DISTRICT
 INVESTMENTS - General Fund
 As of October 28, 2020

Description	Est. % Yield	Date of Purchase	Date of Maturity	Amount	Income Year-to-Date	Investment Closed
BB&T Bank	0.05	n/a	n/a	10,535,355.00	1,097.67	
PSDMAX account	0.01	n/a	n/a	2,402,990.51	62.04	
BB&T Securities	0.01	n/a	n/a	943,357.50	48.31	
Univest	0.25	1/15/2020	n/a	2,007,155.98	1,260.79	
<u>PSDLAF Investments:</u>						
<u>BB&T Securities:</u>						
Federal Agric Mtg Corp	1.305	10/23/2020	7/22/2030	999,500.00		
Federal Farm Credit Bank Bond	0.680	10/14/2020	7/14/2026	800,000.00		
Federal Farm Credit Bank Bond	0.693	10/29/2020	7/14/2026	1,134,148.75		
Federal Farm Credit Bank Bond	0.623	10/22/2020	4/22/2026	998,750.00		
Federal Farm Credit Bank Bond	0.556	10/20/2020	9/29/2025	998,750.00		
Federal Farm Credit Bank Bond	0.576	10/22/2020	1/22/2027	999,000.00		
Federal Farm Credit Bank Bond	0.777	10/26/2020	1/22/2027	997,750.00		
FHLB Bond	0.183	6/15/2020	2/18/2021	302,409.00		
FHLB Bond	0.750	9/30/2020	9/30/2026	1,330,000.00		
FHLMC Note	1.001	10/27/2020	10/27/2028	949,857.50		
FNMA Note	1.012	10/29/2020	1/29/2029	999,000.00		
Access Bank	0.364	5/19/2020	3/12/2021	28,278.60		
Ally Bank	0.300	6/17/2020	5/3/2021	37,695.91		
American Express Bank	0.325	6/22/2020	5/3/2021	19,306.73		
Bank of Baroda	0.175	6/22/2020	6/22/2021	125,030.25		
Bank Hapoalim BM	0.313	6/19/2020	4/1/2021	172,322.17		
Bank United	0.300	6/17/2020	6/3/2021	194,719.20		
BMO Harris Bank	0.325	6/22/2020	3/31/2021	29,217.69		
BMW Bank	0.320	6/17/2020	4/19/2021	51,120.85		
Bridgewater Bank	0.195	6/17/2020	12/21/2020	69,547.61		
Capital One Bank	0.330	6/18/2020	4/27/2021	42,438.35		
Capital One Bank	0.325	6/22/2020	4/8/2021	16,104.51		
Capital One Bank	0.340	6/22/2020	5/24/2021	44,771.70		
Cathay Bank	0.375	5/19/2020	4/16/2021	47,308.73		
Comenity Bank	0.305	6/19/2020	4/26/2021	40,440.80		
Enerbank	0.373	6/17/2020	5/17/2021	27,610.86		
Fifth Third	0.301	6/18/2020	4/22/2021	38,271.32		
Goldman Sachs	0.250	6/16/2020	3/24/2021	125,626.04		
Howard Bank	1.102	4/7/2020	3/31/2021	244,877.50		
JPMorgan Chase	0.807	5/19/2020	3/20/2021	15,030.27	23.24	x
JPMorgan Chase	0.400	6/18/2020	5/19/2021	49,999.99		
Meadows Bank	2.144	6/26/2020	12/28/2020	3,960.00		
Morgan Stanley	0.301	6/18/2020	5/31/2021	101,264.00		
Safra 0.25%	0.250	6/16/2020	2/26/2021	75,705.50		
Sallie Mae Bank	0.413	5/19/2020	4/12/2021	45,942.19		
Sallie Mae Bank	0.310	6/17/2020	4/5/2021	36,629.28		
Sallie Mae Bank	0.300	6/19/2020	4/12/2021	66,134.74		
State Bank of India	0.450	5/19/2020	5/14/2021	112,944.49		
Synchrony Bank	0.307	6/19/2020	5/6/2021	20,227.00		
Valley National Bank	0.397	5/19/2020	4/8/2021	34,256.36		
Wells Fargo Bank	0.300	6/17/2020	3/22/2021	151,540.38		
US Treasury Bill	1.545	10/11/2019	7/16/2020	722,383.54	7,591.54	x
US Treasury Bill	1.500	11/13/2019	8/13/2020	257,031.67	2,968.33	x
US Treasury Bill	1.463	1/7/2020	9/10/2020	791,971.33	8,028.67	x
US Treasury Bill	1.458	1/7/2020	10/8/2020	791,087.22	8,912.78	x
US Treasury Bill	0.130	6/30/2020	7/16/2020	459,975.08	24.92	x
Total					30,018.29	
Less: 2019-20 Accrued Interest					(6,191.42)	
Total 2020-21					23,826.87	

BOARD SUMMARY

Fund: 10 - General Fund Encumbrances Included

As of: 11/03/2020

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
1100 REG PROG ELEMEN/SECOND						
100 PERSONNEL SERV-SALARIES	13,417,230.00	13,417,230.00	0.00	2,452,877.00	10,964,353.00	18.28
200 PERSONNEL EMPL BENEFITS	9,326,950.00	9,326,950.00	0.00	1,267,017.51	8,059,932.49	13.58
300 PURCH PROF & TECH SERVICES	15,775.00	15,775.00	0.00	42.00	15,733.00	0.27
400 PURCHASED PROPERTY SVC	119,050.00	119,050.00	679.35	30,014.02	88,356.63	25.78
500 OTHER PURCHASED SERVICE	537,815.00	537,815.00	0.00	262,261.57	275,553.43	48.76
600 SUPPLIES	277,622.00	277,622.00	10,572.47	162,577.81	104,471.72	62.37
700 PROPERTY	11,760.00	11,760.00	0.00	6,855.84	4,904.16	58.30
800 OTHER OBJECTS	175.00	175.00	0.00	(240.00)	415.00	(137.14)
Totals for 1100s	23,706,377.00	23,706,377.00	11,251.82	4,181,405.75	19,513,719.43	17.69
1200 SPEC PROG ELEMEN/SECOND						
100 PERSONNEL SERV-SALARIES	3,258,780.00	3,258,780.00	0.00	609,020.05	2,649,759.95	18.69
200 PERSONNEL EMPL BENEFITS	2,261,470.00	2,261,470.00	0.00	264,530.79	1,996,939.21	11.70
300 PURCH PROF & TECH SERVICES	2,492,390.00	2,492,390.00	0.00	537,766.93	1,954,623.07	21.58
400 PURCHASED PROPERTY SVC	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
500 OTHER PURCHASED SERVICE	362,000.00	362,000.00	0.00	159,476.93	202,523.07	44.05
600 SUPPLIES	5,315.00	5,315.00	68.00	1,953.18	3,293.82	38.03
800 OTHER OBJECTS	3,000.00	3,000.00	0.00	1,650.00	1,350.00	55.00
Totals for 1200s	8,384,955.00	8,384,955.00	68.00	1,574,397.88	6,810,489.12	18.78
1300 VOCATIONAL EDUCATION						
100 PERSONNEL SERV-SALARIES	134,180.00	134,180.00	0.00	26,046.80	108,133.20	19.41
200 PERSONNEL EMPL BENEFITS	93,060.00	93,060.00	0.00	11,483.34	81,576.66	12.34
400 PURCHASED PROPERTY SVC	59,525.00	59,525.00	0.00	5,867.12	53,657.88	9.86
500 OTHER PURCHASED SERVICE	576,375.00	576,375.00	0.00	318,356.47	258,018.53	55.23
600 SUPPLIES	6,375.00	6,375.00	27.95	1,645.01	4,702.04	26.24
Totals for 1300s	869,515.00	869,515.00	27.95	363,398.74	506,088.31	41.80
1400 OTHER INSTRUCTION PROG						

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/03/2020

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
100 PERSONNEL SERV-SALARIES	137,780.00	137,780.00	0.00	31,492.35	106,287.65	22.86
200 PERSONNEL EMPL BENEFITS	91,800.00	91,800.00	0.00	13,224.85	78,575.15	14.41
300 PURCH PROF & TECH SERVICES	41,280.00	41,280.00	0.00	49,076.69	(7,796.69)	118.89
500 OTHER PURCHASED SERVICE	78,100.00	78,100.00	0.00	11,784.16	66,315.84	15.09
600 SUPPLIES	1,600.00	1,600.00	0.00	0.00	1,600.00	0.00
Totals for 1400s	350,560.00	350,560.00	0.00	105,578.05	244,981.95	30.12
2100 SUPPORT SERV-PUPIL PERS						
100 PERSONNEL SERV-SALARIES	1,356,790.00	1,356,790.00	0.00	279,025.69	1,077,764.31	20.57
200 PERSONNEL EMPL BENEFITS	941,240.00	941,240.00	0.00	126,163.08	815,076.92	13.40
300 PURCH PROF & TECH SERVICES	29,870.00	29,870.00	0.00	11,146.65	18,723.35	37.32
500 OTHER PURCHASED SERVICE	12,600.00	12,600.00	0.00	460.70	12,139.30	3.66
600 SUPPLIES	10,178.00	10,178.00	0.00	6,356.22	3,821.78	62.45
800 OTHER OBJECTS	1,000.00	1,000.00	0.00	75.00	925.00	7.50
Totals for 2100s	2,351,678.00	2,351,678.00	0.00	423,227.34	1,928,450.66	18.00
2200 SUPPORT SERVICES-INSTRU						
100 PERSONNEL SERV-SALARIES	376,830.00	376,830.00	0.00	88,136.10	288,693.90	23.39
200 PERSONNEL EMPL BENEFITS	499,125.00	499,125.00	0.00	131,601.00	367,524.00	26.37
300 PURCH PROF & TECH SERVICES	53,025.00	53,025.00	0.00	5,340.00	47,685.00	10.07
500 OTHER PURCHASED SERVICE	2,300.00	2,300.00	0.00	0.00	2,300.00	0.00
600 SUPPLIES	31,018.00	31,018.00	1,683.79	14,605.45	14,728.76	52.52
700 PROPERTY	37,500.00	37,500.00	11,080.34	5,548.03	20,871.63	44.34
800 OTHER OBJECTS	1,200.00	1,200.00	0.00	1,225.00	(25.00)	102.08
Totals for 2200s	1,000,998.00	1,000,998.00	12,764.13	246,455.58	741,778.29	25.90
2300 SUPPORT SERVICES-ADMIN						
100 PERSONNEL SERV-SALARIES	1,651,140.00	1,651,140.00	0.00	516,233.73	1,134,906.27	31.27
200 PERSONNEL EMPL BENEFITS	1,149,300.00	1,149,300.00	0.00	237,147.57	912,152.43	20.63
300 PURCH PROF & TECH SERVICES	252,710.00	252,710.00	500.00	46,306.79	205,903.21	18.52
500 OTHER PURCHASED SERVICE	41,034.00	41,034.00	0.00	157.82	40,876.18	0.38

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/03/2020

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
600 SUPPLIES	23,935.00	23,935.00	24.72	3,396.52	20,513.76	14.29
800 OTHER OBJECTS	17,300.00	17,300.00	0.00	19,488.98	(2,188.98)	112.65
Totals for 2300s	3,135,419.00	3,135,419.00	524.72	822,731.41	2,312,162.87	26.26
2400 SUPP SVC-PUBLIC HEALTH						
100 PERSONNEL SERV-SALARIES	345,390.00	345,390.00	0.00	66,965.28	278,424.72	19.39
200 PERSONNEL EMPL BENEFITS	239,680.00	239,680.00	0.00	29,510.88	210,169.12	12.31
300 PURCH PROF & TECH SERVICES	6,380.00	6,380.00	0.00	1,100.00	5,280.00	17.24
500 OTHER PURCHASED SERVICE	150.00	150.00	0.00	0.00	150.00	0.00
600 SUPPLIES	15,500.00	15,500.00	154.48	3,798.13	11,547.39	25.50
Totals for 2400s	607,100.00	607,100.00	154.48	101,374.29	505,571.23	16.72
2500 SUPP SERVICES-BUSINESS						
100 PERSONNEL SERV-SALARIES	308,700.00	308,700.00	0.00	102,417.68	206,282.32	33.18
200 PERSONNEL EMPL BENEFITS	214,420.00	214,420.00	0.00	44,725.61	169,694.39	20.86
300 PURCH PROF & TECH SERVICES	42,000.00	42,000.00	0.00	29,195.49	12,804.51	69.51
400 PURCHASED PROPERTY SVC	5,000.00	5,000.00	0.00	2,387.12	2,612.88	47.74
500 OTHER PURCHASED SERVICE	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	990.78	4,479.22	18.11
700 PROPERTY	0.00	0.00	404.22	0.00	(404.22)	0.00
800 OTHER OBJECTS	900.00	900.00	0.00	0.00	900.00	0.00
Totals for 2500s	581,090.00	581,090.00	404.22	179,716.68	400,969.10	31.00
2600 OP/MAINT PLANT SVCS						
100 PERSONNEL SERV-SALARIES	1,437,000.00	1,437,000.00	0.00	426,972.06	1,010,027.94	29.71
200 PERSONNEL EMPL BENEFITS	964,550.00	964,550.00	0.00	181,993.69	782,556.31	18.87
300 PURCH PROF & TECH SERVICES	126,120.00	126,120.00	0.00	0.00	126,120.00	0.00
400 PURCHASED PROPERTY SVC	458,150.00	458,150.00	18,607.00	352,963.76	86,579.24	81.10
500 OTHER PURCHASED SERVICE	226,870.00	226,870.00	0.00	196,969.07	29,900.93	86.82
600 SUPPLIES	824,200.00	824,200.00	59,635.06	365,427.09	399,137.85	51.57
700 PROPERTY	20,122.00	20,122.00	0.00	18,216.95	1,905.05	90.53

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/03/2020

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
800 OTHER OBJECTS	5,983.00	5,983.00	0.00	0.00	5,983.00	0.00
Totals for 2600s	4,062,995.00	4,062,995.00	78,242.06	1,542,542.62	2,442,210.32	39.89
2700 STUDENT TRANSPORTATION						
100 PERSONNEL SERV-SALARIES	247,250.00	247,250.00	0.00	58,720.35	188,529.65	23.75
200 PERSONNEL EMPL BENEFITS	171,640.00	171,640.00	0.00	23,348.13	148,291.87	13.60
300 PURCH PROF & TECH SERVICES	4,500.00	4,500.00	0.00	3,439.22	1,060.78	76.43
400 PURCHASED PROPERTY SVC	25,000.00	25,000.00	0.00	1,671.34	23,328.66	6.69
500 OTHER PURCHASED SERVICE	1,400,254.00	1,400,254.00	0.00	391,298.64	1,008,955.36	27.94
600 SUPPLIES	10,100.00	10,100.00	0.00	5,947.34	4,152.66	58.88
800 OTHER OBJECTS	110.00	110.00	0.00	0.00	110.00	0.00
Totals for 2700s	1,858,854.00	1,858,854.00	0.00	484,425.02	1,374,428.98	26.06
2800 SUPPORT SVCS-CENTRAL						
100 PERSONNEL SERV-SALARIES	503,280.00	503,280.00	0.00	150,049.60	353,230.40	29.81
200 PERSONNEL EMPL BENEFITS	349,910.00	349,910.00	0.00	77,125.27	272,784.73	22.04
300 PURCH PROF & TECH SERVICES	87,550.00	87,550.00	32,000.00	30,612.37	24,937.63	71.52
400 PURCHASED PROPERTY SVC	35,000.00	35,000.00	0.00	27,104.46	7,895.54	77.44
500 OTHER PURCHASED SERVICE	7,500.00	7,500.00	0.00	3,000.00	4,500.00	40.00
600 SUPPLIES	241,900.00	241,900.00	22,693.50	175,930.66	43,275.84	82.11
700 PROPERTY	324,000.00	324,000.00	0.00	199,048.59	124,951.41	61.43
800 OTHER OBJECTS	530.00	530.00	0.00	0.00	530.00	0.00
Totals for 2800s	1,549,670.00	1,549,670.00	54,693.50	662,870.95	832,105.55	46.30
2900 OTHER SUPPORT SERVICES						
500 OTHER PURCHASED SERVICE	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
3200 STUDENT ACTIVITIES						
100 PERSONNEL SERV-SALARIES	580,580.00	580,580.00	0.00	119,991.40	460,588.60	20.67
200 PERSONNEL EMPL BENEFITS	372,700.00	372,700.00	0.00	43,039.84	329,660.16	11.55
300 PURCH PROF & TECH SERVICES	68,070.00	68,070.00	0.00	3,538.15	64,531.85	5.20

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/03/2020

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
400 PURCHASED PROPERTY SVC	25,000.00	25,000.00	0.00	12,949.56	12,050.44	51.80
500 OTHER PURCHASED SERVICE	79,853.00	79,853.00	0.00	939.82	78,913.18	1.18
600 SUPPLIES	43,750.00	43,750.00	1,474.10	51,216.84	(8,940.94)	120.44
700 PROPERTY	31,543.00	31,543.00	0.00	883.73	30,659.27	2.80
800 OTHER OBJECTS	8,615.00	8,615.00	0.00	8,036.82	578.18	93.29
Totals for 3200s	1,210,111.00	1,210,111.00	1,474.10	240,596.16	968,040.74	20.00
3300 COMMUNITY SERVICES						
200 PERSONNEL EMPL BENEFITS	0.00	0.00	0.00	539.00	(539.00)	0.00
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	539.00	5,461.00	8.98
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 OTHER EXPEND & FINANCE						
800 OTHER OBJECTS	262,400.00	262,400.00	0.00	135,064.02	127,335.98	51.47
900 OTHER USES OF FUNDS	5,773,000.00	5,773,000.00	0.00	5,225,000.00	548,000.00	90.51
Totals for 5100s	6,035,400.00	6,035,400.00	0.00	5,360,064.02	675,335.98	88.81
5800 SUSPENSE ACCOUNT						
200 PERSONNEL EMPL BENEFITS	0.00	0.00	0.00	1,642,889.38	(1,642,889.38)	0.00
600 SUPPLIES	0.00	0.00	3,121.54	35,446.84	(38,568.38)	0.00
Totals for 5800s	0.00	0.00	3,121.54	1,678,336.22	(1,681,457.76)	0.00
5900 BUDGETARY RESERVE						
800 OTHER OBJECTS	769,662.00	769,662.00	0.00	0.00	769,662.00	0.00
Totals for 5900s	769,662.00	769,662.00	0.00	0.00	769,662.00	0.00
Expenditure Totals	56,509,534.00	56,509,534.00	162,726.52	17,967,659.71	38,379,147.77	32.08
6100 TAXES LEVIED BY THE LEA						
000 000	(3,305,650.00)	(3,305,650.00)	0.00	(535,038.47)	(2,770,611.53)	16.19

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/03/2020

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
100 PERSONNEL SERV-SALARIES	(35,137,208.00)	(35,137,208.00)	0.00	(30,780,533.69)	(4,356,674.31)	87.60
Totals for 6100s	(38,442,858.00)	(38,442,858.00)	0.00	(31,315,572.16)	(7,127,285.84)	81.46
6400 DELINQUENCIES TAXES LEV						
000 000	(352,500.00)	(352,500.00)	0.00	(57,609.31)	(294,890.69)	16.34
Totals for 6400s	(352,500.00)	(352,500.00)	0.00	(57,609.31)	(294,890.69)	16.34
6500 EARNINGS ON INVESTMENTS						
000 000	(100,000.00)	(100,000.00)	0.00	(3,066.30)	(96,933.70)	3.07
Totals for 6500s	(100,000.00)	(100,000.00)	0.00	(3,066.30)	(96,933.70)	3.07
6700 REV FROM STUDENT ACT						
000 000	(106,000.00)	(106,000.00)	0.00	(18,030.00)	(87,970.00)	17.01
Totals for 6700s	(106,000.00)	(106,000.00)	0.00	(18,030.00)	(87,970.00)	17.01
6800 REV FROM INTERMEDIATE						
000 000	(519,750.00)	(519,750.00)	0.00	(10,064.43)	(509,685.57)	1.94
Totals for 6800s	(519,750.00)	(519,750.00)	0.00	(10,064.43)	(509,685.57)	1.94
6900 OTHER REV FROM LOCAL						
000 000	(205,000.00)	(205,000.00)	0.00	(26,228.39)	(178,771.61)	12.79
Totals for 6900s	(205,000.00)	(205,000.00)	0.00	(26,228.39)	(178,771.61)	12.79
7100 BASIC INSTRUCT & OPER						
000 000	(5,455,520.00)	(5,455,520.00)	0.00	(1,328,678.00)	(4,126,842.00)	24.35
Totals for 7100s	(5,455,520.00)	(5,455,520.00)	0.00	(1,328,678.00)	(4,126,842.00)	24.35
7200 SUBSIDIES SPECIFIC ED PROGS						
000 000	(1,561,450.00)	(1,561,450.00)	0.00	(463,723.58)	(1,097,726.42)	29.70
Totals for 7200s	(1,561,450.00)	(1,561,450.00)	0.00	(463,723.58)	(1,097,726.42)	29.70
7300 SUBSIDIES NON-ED PGMS						
000 000	(1,911,822.00)	(1,911,822.00)	0.00	(691,263.74)	(1,220,558.26)	36.16
Totals for 7300s	(1,911,822.00)	(1,911,822.00)	0.00	(691,263.74)	(1,220,558.26)	36.16

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/03/2020

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
7500 EXTRA GRANTS						
000 000	(281,120.00)	(281,120.00)	0.00	(283,064.44)	1,944.44	100.69
Totals for 7500s	(281,120.00)	(281,120.00)	0.00	(283,064.44)	1,944.44	100.69
7800 STATE SHARE FICA/PSERS						
000 000	(4,099,260.00)	(4,099,260.00)	0.00	0.00	(4,099,260.00)	0.00
Totals for 7800s	(4,099,260.00)	(4,099,260.00)	0.00	0.00	(4,099,260.00)	0.00
8500 RESTRICT GRANTS-IN-AID						
000 000	(478,310.00)	(478,310.00)	0.00	(114,753.05)	(363,556.95)	23.99
Totals for 8500s	(478,310.00)	(478,310.00)	0.00	(114,753.05)	(363,556.95)	23.99
8700 FEDERAL STIMULUS						
000 000	0.00	0.00	0.00	(322,619.10)	322,619.10	0.00
Totals for 8700s	0.00	0.00	0.00	(322,619.10)	322,619.10	0.00
Revenue Totals	(53,513,590.00)	(53,513,590.00)	0.00	(34,634,672.50)	(18,878,917.50)	64.72
Fund 10 Totals						
Total Expenditure	49,704,472.00	49,704,472.00	159,604.98	10,929,259.47	38,615,607.55	22.31
Total Other Expenditure	6,805,062.00	6,805,062.00	3,121.54	7,038,400.24	(236,459.78)	103.47
Total Revenue	(53,513,590.00)	(53,513,590.00)	0.00	(34,634,672.50)	(18,878,917.50)	64.72
Total Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00

BOARD SUMMARY

Fund: Encumbrances Included

As of: 11/03/2020

Funding Source:

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
Total Expenditure	49,704,472.00	49,704,472.00	159,604.98	10,929,259.47	38,615,607.55	22.31
Total Other Expenditure	6,805,062.00	6,805,062.00	3,121.54	7,038,400.24	(236,459.78)	103.47
Total Revenue	(53,513,590.00)	(53,513,590.00)	0.00	(34,634,672.50)	(18,878,917.50)	64.72
Total Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/07/2020 - 11/03/2020

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
0000115068	AT&T MOBILITY	district cell phone charges		2,399.25
0000115069	AT&T MOBILITY	district cell phone charges		67.11
0000115070	BB&T ITEM PROCESSING CENTER	annual fee - letter of credit		1,741.36
0000115071	CHEMSEARCHFE	maint supplies		203.85
0000115072	CITY OF LANCASTER PA	water usage - campus		4,858.26
0000115073	COMCAST CABLE	additional outlets - HS		37.10
0000115074	DIRECT ENERGY BUSINESS	ntl gas - fieldhouse		7.02
0000115075	DIXIE LAND ENERGY	gas for vans	gas at WLT for vans	2,940.12
0000115076	EAGLE DISPOSAL OF PA, INC.	district trash removal		3,854.16
0000115077	HOLLISTER, MICHAEL S.	HS roof repair		1,452.00
0000115078	KAMPUS KLOTHERS, INC.	footballs - athletics		1,800.00
0000115079	LOWE'S COMPANIES INC	grant supplies		2,273.21
0000115080	ROBERTS OXYGEN COMPANY INC	HS art supplies		66.52
0000115081	ROCKY SPRINGS ENTERTAINMENT CE	bowling rental fee agreement		1,200.00
0000115082	SUPER TEACHER WORKSHEETS	GEER grant supplies		24.95
0000115083	UGI UTILITIES INC.	ntl gas transp - HS water heater	ntl gas transp - MM water heater	4,759.43
0000115084	ADVANTAGE SPORT & FITNESS INC	fitness center inspection		800.00
0000115085	AHOLD FINANCIAL SERVICES	HS home ec groceries		131.02
0000115086	ARBITECH	tech equip		3,042.00
0000115087	ASCD	member dues - Peart		89.00
0000115088	BUILDERS SPECIALTY SERVICE INC	MM door repair		2,474.80
0000115089	CREST/GOOD MFG. CO.	maint parts	maint supplies	152.93
0000115090	DELL MARKETING L.P.	tech supplies		189.62

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/07/2020 - 11/03/2020

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
0000115091	DIRECT ENERGY BUSINESS	electric - SE		644.13
0000115092	DIRECT ENERGY BUSINESS	HS water heater	MM water heater	1,288.49
0000115093	FRONTIER	district phone charges		1,347.80
0000115094	HILLYARD	HS custodial equip repair		1,089.41
0000115095	JOHN DEERE FINANCIAL	John Deere tractor repair		1,873.48
0000115096	JOHNSON CONTROLS FIRE PROTECTION LP	alarm work - MM		2,833.55
0000115097	LANCASTER GENERAL HEALTH	drug screening- employees & random		1,170.00
0000115098	LAWSON PRODUCTS INC	wasp killer		77.04
0000115099	PHILLY PRETZEL FACTORY	American Education Week snacks		80.20
0000115100	QUADIENT, INC.	qtrly rental & service - postage meter		289.25
0000115101	SUBURBAN LANC. SEWER AUTHORITY	sewer usage - admin bldg		41.67
0000115102	T & W TRAFFIC CONTROL	road supplies - maint		358.00
0000115103	U.S. BANK EQUIPMENT FINANCE	HS copier lease	MM copier lease	5,190.00
0000115104	U.S. POSTMASTER	postage stamps - HS		550.00
0000115105	VERITIV OPERATING COMPANY	grant supplies		9,400.00
0000115106	WIND RIVER ENVIRONMENTAL LLC	plumbing work - HS		445.63
0000115107	AHOLD FINANCIAL SERVICES	HS home ec groceries		88.42
0000115108	AMERICHEM INTERNATIONAL, INC.	custodial supplies - IU bid		5,491.68
0000115109	CAPITAL ELECTRIC	grant supplies		853.21
0000115110	CHAMBERS FLOORING LLC	to be reimb - HS gym floor repair		4,975.00
0000115111	CORELOGIC CENTRALIZED REFUNDS	WLT RE refund - duplicate		84,335.60
0000115112	DAUPHIN ELECTRIC SUPPLY	lighting supplies		204.14

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/07/2020 - 11/03/2020

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
0000115113	E.M. HERR FARM & HOME SUPPLY	HS custodial supplies	maint supplies	439.26
0000115114	EQUIPMENT DEPOT	repair - lift	periodic maintenance & repair	1,361.05
0000115115	FINTIE LLC	supplies PCCD grant		2,550.00
0000115116	FISHER AUTO PARTS, INC.	freon - maint		134.74
0000115117	G.R. MITCHELL INC.	HS wood tech supplies		77.57
0000115118	GEIGER	MM guidance supplies - bumper stickers		670.57
0000115119	H & F TIRE SERVICE	Wright mower wheels		122.80
0000115120	HERR FOODS INC	American Education Week snacks		9.00
0000115121	HERRING DAWN	HS piano tuning		225.00
0000115122	HOLLISTER, MICHAEL S.	HS roof repair	HS wrestling room roof repair	3,064.00
0000115123	IEHLE ENTERPRISE INC	shirts - custodial		1,475.55
0000115124	INDEPENDENT EDUCATIONAL EVALUATORS	consulting services		300.00
0000115125	J GARBER ENTERPRISES LLC	mow and trim - Walnut Run		180.00
0000115126	KEENAN ASSOCIATES	express scripts - August	express scripts - October	5,026.40
0000115127	L.J.C. DISTRIBUTORS	custodial supplies		88.75
0000115128	LANCASTER-LEBANON INT. UNIT 13	training PCCD grant		19,000.00
0000115129	LOWE'S COMPANIES INC	MM wood tech supplies	6th grade wood tech supplies	30.34
0000115130	M J EARL	MM custodial supplies		63.30
0000115131	NOLT'S AUTO PARTS INC	dump truck parts	auto parts - stock	349.22
0000115132	PA PRINCIPALS ASSOCIATION	member dues - Strawser		595.00
0000115133	PHILLIPS WORKPLACE INTERIORS	furniture		1,459.89
0000115134	PPL ELECTRIC UTILITIES	electric transp - campus	electric transp - Walnut Run	4,016.54

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/07/2020 - 11/03/2020

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
0000115135	PROJECT LEAD THE WAY	PA Smart Grant for VEX robots and notebooks		5,690.00
0000115136	RESOURCE RENTALS AND SALES	blower repair	trimmer repair	103.43
0000115137	RUSSELL LOCKSMITH-SAFES. INC.	door repair - HH		416.90
0000115138	SAFEGUARD BUSINESS SYSTEMS	general fund checks		156.44
0000115139	SHARPER IMAGE ESTATE SERVICE	algae treatment - retention basin		802.50
0000115140	STRASBURG BOROUGH AUTHORITY	water/sewer - SE		97.31
0000115141	SUSQUEHANNA FORD	2019 Ford Transit repair		56.75
0000115142	US-RX CARE	pharmacy - mgmt program		2,463.00
0000115143	WEINSTEIN SUPPLY CORPORATION	plumbing supplies		109.76
0000115144	ZIMMERMAN'S HARDWARE	maint supplies		5.39
0000115145	ACHIEVE3000, INC	GEER grant supplies		200.00
0000115146	AHOLD FINANCIAL SERVICES	HS life skills groceries		21.46
0000115147	APPLE INC	GEERS grant supplies		149.00
0000115148	ARMSTRONG, MARY ANN T	WLT RE refund - overpaid		63.69
0000115149	AUKAMP BONNIE	dental reimb		97.00
0000115150	BARE, ROCKLAND	WLT RE refund - duplicate		1,425.00
0000115151	BARLEY SNYDER LLP	legal fees - September	legal fees - bond work	1,529.29
0000115152	BATTERY WAREHOUSE	MM scrubber battery		94.99
0000115153	BEILER BARBARA ANN	vision reimb		311.50
0000115154	BROWN INDUSTRIES INC.	to be reimb - Hero pins		329.49
0000115155	BYERS, NAOMI C	SB RE refund - overpaid		74.26
0000115156	CCIU	ESY - 20-21 services		6,805.41

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/07/2020 - 11/03/2020

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
0000115157	CM REGENT LLC	LTD & Life insurance premium - November		2,572.35
0000115158	COOPER PRINTING INC.	HH teaching supplies - report card envelopes	le teaching supplies - report card envelopes	130.12
0000115159	CORELOGIC CENTRALIZED REFUNDS	WLT RE refund - overpaid		7.78
0000115160	DEGLER, JANET P	LA RE refund - overpaid		53.44
0000115161	DELL MARKETING L.P.	tech equip		2,498.84
0000115162	DHF ASSOCIATES	production of RE installments		3,237.00
0000115163	DIXIE LAND ENERGY	gas for vans		1,734.47
0000115164	EBERSOLE'S VACUUM CLEANER	LE vac repair		106.75
0000115165	ELLERA, HERMAN	WLT RE refund - overpaid		40.00
0000115166	FLINN SCIENTIFIC INC.	HS science supplies		58.02
0000115167	GDC IT SOLUTIONS	management console - licenses		12,375.00
0000115168	HILLYARD	custodial supplies		42.48
0000115169	HOFFMAN HOMES FOR YOUTH	tuition		118.50
0000115170	HOMESALE SETTLEMENT SERVICES LTD	WLT RE refund - overpaid		14.15
0000115171	INDUSTRIAL ARTS SUPPLY COMPANY	Wood Shop Injection Molding Supplies		380.36
0000115172	INDUSTRIAL COMBUSTION SPEC.	SE & HH boiler service		1,314.00
0000115173	INGRAM LIBRARY SRVICES INC.	LE library books		761.77
0000115174	INSPIRE CLOSING SERVICES	WLT RE refund - overpaid		101.41
0000115175	KAMI	GEER grant supplies		99.00
0000115176	KELLY, JOHN DUNCAN	WLT RE refund - overpaid		58.67
0000115177	KIT NETWORK CABLING INC.	asst supt equip - cameras	security grant supplies	6,813.16
0000115178	LANCASTER-LEBANON INT. UNIT 13	spec ed classroom svcs - install 2	supplemental spec ed contract - October	227,431.12

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/07/2020 - 11/03/2020

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
0000115179	LANCASTER-LEBANON IU-13	worker's comp prem - install 3		62,860.00
0000115180	LOSER'S MUSIC	elem band supplies	MM band music	101.25
0000115181	LSSD - CAFETERIA ACCOUNT	opening day refreshments	refreshments - Opening Day	585.76
0000115182	MCGRAW-HILL LLC	HH books		555.85
0000115183	METCO SUPPLY	vo ag supplies		627.95
0000115184	MIND RESEARCH INSTITUTE	Title IV - math annual service		5,000.00
0000115185	MSDS ONLINE INC	MSDS online subscription		2,560.00
0000115186	NCS PEARSON INC	MA supplies		154.00
0000115187	NEW STORY LLC	tuition		45,444.00
0000115188	NOLT'S AUTO PARTS INC	auto parts - stock	maint parts	128.01
0000115189	NUTRIEN AG SOLUTIONS	lawn treatment supplies		601.75
0000115190	OFFICE BASICS INC.	HH copy paper	HS copy paper	2,482.88
0000115191	OLIVA M WITMER	speech therapy		581.74
0000115192	PENNSYLVANIA COUNSELING SV INC	HS student assistance program	MM student assistance program	717.00
0000115193	R.I.C.H. INC.	HS art supplies	HS art supplies - quote	1,840.76
0000115194	REGAL ABSTRACT	WLT RE refund - overpaid		21.87
0000115195	REYNOLDS, CURT D	SB RE refund - duplicate		4,983.83
0000115196	RHOADS ENERGY CORP	to be reimb - diesel fuel		12,704.00
0000115197	RIDDELL	football pants - athletics	football jersey - athletics	654.99
0000115198	RIVER ROCK ACADEMY, LLC	2 slots at River Rock		5,551.85
0000115199	RODRIGUEZ THANNIA E.	ESL - translations		726.23
0000115200	SALEM PRESS	HS library books		218.40
0000115201	SCHOLASTIC	HH books	Scholastic Upfront Magazine - 15 copies	388.98

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/07/2020 - 11/03/2020

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
0000115202	SCHOOL DISTRICT OF LANCASTER	students at youth intervention center	tuition - spec ed	36,285.55
0000115203	SHULTZ TRANSPORTATION COMPANY	contracted bus service - October	Add: Fuel mileage	119,688.28
0000115204	SIEMENS INDUSTRY INC.	MM road gate - Security Grant		9,450.00
0000115205	STEWART BUSINESS SYSTEMS, LLC	HH copier fee	LE copier fee	3,499.90
0000115206	T & T SWIMMING	swimming supplies		780.00
0000115207	T. A. OF CENTRAL PA, LLC	SB RE refund - overpaid		501.04
0000115208	THE REAL ESTATE TRANSFER COMPANY	WLT RE refund - duplicate		3,232.10
0000115209	TITLE365 COMPANY INC	WLT RE refund - overpaid		60.49
0000115210	TRUSTMARK HEALTH BENEFITS, INC.	insurance mgmt fee - November		15,296.35
0000115211	U.S. POSTMASTER	postage stamps - LE		230.00
0000115212	UGI UTILITIES INC.	ntl gas transp - HH water heater	ntl gas transp fee - LE kitchen	194.14
0000115213	USI EDUCATIONAL SALES	HS library supplies		93.57
0000115214	WALTERS SERVICES INC	portable toilets - athletics		138.00
0000115215	WB MASON CO INC	HS teaching supplies - IU bid		101.76
0000115216	WENDY STOLTZFUS - PETTY CASH	MM teaching supplies	postage	37.70
0000115217	WOOD, WILLIAM R JR	WLT RE refund - overpaid		54.37
0000115218	YOUR LANGUAGE CONNECTION	ESL - translations - Vietnamese		65.00
* 000BBT1022	BB & T COMMERCIAL EQUIPMENT CAPITAL CORP.	2018 Ford van lease		865.70
* 000BBT1027	BB&T ITEM PROCESSING CENTER	Medical claims & fees - October		524,480.48
* 00BBTC1008	BB & T COMMERCIAL EQUIPMENT CAPITAL CORP.	chevy van & F350 truck lease	2019 Ford Van lease	1,742.29
* 00BBTC1013	BB & T COMMERCIAL EQUIPMENT CAPITAL CORP.	2020 Ford Transit Van lease		571.91

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/07/2020 - 11/03/2020

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
* 00BBTC1019	BB & T COMMERCIAL EQUIPMENT CAPITAL CORP.	2019 Ford Van lease		545.89
* 00PAUC1023	PA UC FUND	3rd qtr UC charges		13,426.19
* 00VOYA1016	VOYA - PSERS	PSERS DC contributions - 10/16 Pay	PSERS DC contributions -10/16 Pay	1,275.07
* 00WF102620	WELLS FARGO BANK	2002 Debt Interest		4,271.03
* 0LCCTC1102	LANCASTER COUNTY CTC	CTC tuition		86,829.87
D000271916	BALAK ERIC A	dental reimb		188.00 <i>D</i>
D000271917	BAYLOR TIMOTHY	dental reimb		155.00 <i>D</i>
D000271918	BERNHARDT TIMOTHY	dental reimb		302.00 <i>D</i>
D000271919	BITLER DONNA	dental reimb		173.00 <i>D</i>
D000271920	BLOSE MATTHEW A	vision reimb		255.96 <i>D</i>
D000271921	BOMBERGER KELSEY	tuition reimb		1,500.00 <i>D</i>
D000271922	BOURNELIS KONSTANTINE	dental reimb		190.00 <i>D</i>
D000271923	BREITKREUTZ ALEXANDER	HS foreign language supplies		39.98 <i>D</i>
D000271924	BRENEMAN KERRY M	dental reimb		172.00 <i>D</i>
D000271925	BRUBAKER, MICHELLE T	travel mileage		181.70 <i>D</i>
D000271926	CAREATC INC	wellness center billing & health passports	personal health assessment	13,297.00 <i>D</i>
D000271927	CARTER CHELSEA	vision reimb		284.96 <i>D</i>
D000271928	COWELL FAITH S.	dental reimb		1,712.00 <i>D</i>
D000271929	CRUMPLER CHRISTINA	dental reimb		26.00 <i>D</i>
D000271930	DODSON JO CAROLE	vision reimb		422.00 <i>D</i>
D000271931	FINK AMIE M.	dental reimb		48.00 <i>D</i>
D000271932	FISHER BRIAN	dental reimb		917.00 <i>D</i>

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND Payment Dates: 10/07/2020 - 11/03/2020

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
D000271933	FLUCK ELIZABETH	dental reimb		377.00 <i>D</i>
D000271934	FRANKLIN KEVIN J.	dental reimb		164.00 <i>D</i>
D000271935	FRY JODI A	vision reimb		500.00 <i>D</i>
D000271936	GIBSON BENJAMIN	dental reimb		510.00 <i>D</i>
D000271937	GLEIBERMAN ALYSON	dental reimb		2,000.00 <i>D</i>
D000271938	GOCHNAUER MARYBETH	dental reimb		162.00 <i>D</i>
D000271939	GREENWOOD KRISTEN	vision reimb		69.74 <i>D</i>
D000271940	GRIMM JENNIFER L.	dental reimb		1,400.00 <i>D</i>
D000271941	GRISCOM JR WILLIAM E.	dental reimb		138.00 <i>D</i>
D000271942	HARNISH ANNE	vision reimb		300.00 <i>D</i>
D000271943	HIGGINS MICHELE	dental reimb		176.00 <i>D</i>
D000271944	KERSHNER JANELLE N.	vision reimb		394.96 <i>D</i>
D000271945	KING WENDY	dental reimb		68.00 <i>D</i>
D000271946	KRASNAI ED	dental reimb		168.00 <i>D</i>
D000271947	LAU ELISABETH D.	vision reimb		500.00 <i>D</i>
D000271948	LEBO EMILY	pupil personnel supplies		69.40 <i>D</i>
D000271949	MARSH JEFFREY B	dental reimb		145.00 <i>D</i>
D000271950	MARTIN KEITH	dental reimb		358.00 <i>D</i>
D000271951	MASER KRISTIN W.	dental reimb		188.00 <i>D</i>
D000271952	MCCANNA CHRISTY	HS social studies supplies		59.88 <i>D</i>
D000271953	MCGOUGH AMY	vision reimb		274.01 <i>D</i>
D000271954	MENCARINI JOSEPH M	tuition reimb		6,494.00 <i>D</i>
D000271955	MOORE VANESSA JEAN	dental reimb		210.00 <i>D</i>

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND Payment Dates: 10/07/2020 - 11/03/2020

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
D000271956	NEFF EMILY J	dental reimb		251.00 <i>D</i>
D000271957	RICE BENJAMIN G.	dental reimb		225.00 <i>D</i>
D000271958	RIEHL JOSHUA A	dental reimb		240.00 <i>D</i>
D000271959	ROYER LARRY	dental reimb		1,255.99 <i>D</i>
D000271960	SCHATZMANN MICHELLE L	vision reimb	dental reimb	403.08 <i>D</i>
D000271961	SHAIKA STEPHEN	vision reimb		391.20 <i>D</i>
D000271962	SIDOROV ABBEY E.	dental reimb		104.00 <i>D</i>
D000271963	SPAHR SHANNON	dental reimb		800.00 <i>D</i>
D000271964	SPANGLER DONALD	tuition reimb	dental reimb	1,703.00 <i>D</i>
D000271965	STAUB KAREN	disinfectant		79.99 <i>D</i>
D000271966	STAUFFER LAURI LOAR	dental reimb		700.00 <i>D</i>
D000271967	STERNER BRONSTON L.	vision reimb	dental reimb	626.00 <i>D</i>
D000271968	STS INC	homebound tutoring		1,494.45 <i>D</i>
D000271969	STUMPF WILLIAM J	dental reimb		288.00 <i>D</i>
D000271970	TARABORELLI KAREN R	dental reimb		316.00 <i>D</i>
D000271971	THE VISTA SCHOOL	tuition	nursing services	12,863.47 <i>D</i>
D000271972	TOIGO ELIZABETH M	Tuition-Elem-NonInstr Cert	dental reimb	2,953.06 <i>D</i>
D000271973	TOMS RUTH	dental reimb		226.00 <i>D</i>
D000271974	WELCHANS ERIK C	PMEA dues - Welchans		142.00 <i>D</i>
D000271975	WESTPHAL MICHELE B	dental reimb		458.00 <i>D</i>
D000271976	WHITE, TRACY L	dental reimb		93.00 <i>D</i>
D000271977	WIEAND MATTHEW	dental reimb		654.00 <i>D</i>
D000271978	WILHELM JUDITH A	dental reimb		367.00 <i>D</i>

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 10/07/2020 - 11/03/2020

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
D000271979	WILLIAMS MARY E	dental reimb	workshop - Williams	254.00 <i>D</i>
D000271980	WILLIG CHRISTINE	dental reimb		1,477.38 <i>D</i>
D000271981	WOLGEMUTH LEANNE	dental reimb		631.00 <i>D</i>
D000271982	YOCUM REBECCA	dental reimb	vision reimb	707.95 <i>D</i>
D000271983	ZANDER, ASHLEY K	dental reimb		496.00 <i>D</i>
* FED0001016	FEDERAL TAX PAYMENT SYSTEM	Purpose: EE FED Full Payroll Pay Date: 10/16/2020	Purpose: ER FICA Full Payroll Pay Date: 10/16/2020	213,978.84
* FED0001030	FEDERAL TAX PAYMENT SYSTEM	Purpose: EE FED Full Payroll Pay Date: 10/30/2020	Purpose: ER FICA Full Payroll Pay Date: 10/30/2020	215,598.64
* HSA0001016	HEALTH EQUITY	DED: HSA Contr - Full Payroll Pay Date: 10/16/2020	HSA - employer contribution - Harsh	9,950.70
* HSA0001030	HEALTH EQUITY	DED: HSA Contr - Full Payroll Pay Date: 10/30/2020		10,400.70
* PAT0001016	PA DEPARTMENT OF REVENUE	Purpose: EE STPA Full Payroll Pay Date: 10/16/2020		27,325.60
* PAT0001030	PA DEPARTMENT OF REVENUE	Purpose: EE STPA Full Payroll Pay Date: 10/30/2020		27,375.36
* PENS001016	PENSERV PLAN SERVICES INC.	retirement benefit-Beiler	DED: 403B Opp - Full Payroll Pay Date: 10/16/2020	15,998.78
* PENS001030	PENSERV PLAN SERVICES INC.	DED: 403B Opp - Full Payroll Pay Date: 10/30/2020	DED: ROTH AXA - Full Payroll Pay Date: 10/30/2020	11,174.30
* PSER001008	PUB SCH EMPLOYES RETIREMENT	Purpose: EE RETP Full Payroll Pay Date: 9/18/2020	Purpose: EE RETP Full Payroll Pay Date: 9/4/2020	133,241.14
* SCD0001016	PA SCDU	DED: Child Support - Full Payroll Pay Date: 10/16/2020		1,182.37
* SCD0001030	PA SCDU	DED: Child Support - Full Payroll Pay Date: 10/30/2020		1,182.37

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND Payment Dates: 10/07/2020 - 11/03/2020

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

10 - General Fund	2,184,788.09
Grand Total All Funds	2,184,788.09
Grand Total Credit Cards	0.00
Grand Total Direct Deposits	64,791.16
Grand Total Manual Checks	0.00
Grand Total Other Disbursement Non-negotiables	1,301,417.23
Grand Total Procurement Card Other Disbursement Non-negotiables	0.00
Grand Total Regular Checks	818,579.70
Grand Total All Payments	2,184,788.09

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: CF - CAFETERIA ACCOUNT **Payment Dates:** 09/29/2020 - 10/31/2020

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
0000006932	CLARK SERVICE GROUP	MM DW door guide	HS W/I Freezer	647.50
0000006933	ECOLAB INC.	MM DW door guide	MM DW Part	270.53
0000006934	FEESERS INC.	MM Food	LE Food	13,689.88
0000006935	GERBER, KACIE	Smith Refund		13.40
0000006936	HERSHEY CREAMERY CO.	MM Ice Cream		928.20
0000006937	K & D FACTORY SERVICE INC.	HS Dishwasher	MM Door Gaskets	6,166.54
0000006938	MILLER, KATIE	Miller Refund		5.00
0000006939	MORIBITO BAKING CO INC	MM 9/11-9/25 Bread	HS 9/8-9/23 Bread	909.39
0000006940	MYER, LAUREN	Meyer Refund		10.40
0000006941	NARDONE BROS BAKING CO INC	MM Pizza	LE Pizza	996.32
0000006942	PLETCHER JOHN	Fire Suppression Srvc		816.33
0000006943	SCHALLER, MARIE	Schaller refund		24.00
0000006944	SCHEID PRODUCE INC.	LE Produce 9/8-9/28	HS Produce 9/8-9/21	2,831.55
0000006945	SINGER EQUIPMENT COMPANY	Paper supplies		4,458.39
0000006946	SWISS DAIRY	HH Milk 9/10-9/29	LE Milk 9/3-9/24	3,945.87
0000006947	TELE-PEST INC.	HS Pest Control	HH Pest control	196.00
0000006948	TURKEY HILL DAIRY INC.	HH TH Drinks		132.66
0000006949	US FOODSERVICE	MM Food 9/9-9/23	HS Food 9/9-9/23	6,609.52
0000006950	COOPER PRINTING INC.	Uniform Shirts		503.15
0000006951	FEESERS INC.	HH Food		16,463.34
0000006952	HERSHEY CREAMERY CO.	MM Ice Cream	HS Ice Cream	455.40
0000006953	INNOSEAL	Sealers/Supplies		612.00
0000006954	K & D FACTORY SERVICE INC.	Oven Repair	MM Pizza Warmer Rpr	1,356.98

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: CF - CAFETERIA ACCOUNT Payment Dates: 09/29/2020 - 10/31/2020

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
0000006955	MICKY'S WHOLESALE PIZZAS	Pizza Boxes	Pizza Boxes LE	768.00
0000006956	MORIBITO BAKING CO INC	LE Bread	MM Bread	523.86
0000006957	NARDONE BROS BAKING CO INC	HS Pizza	MM Food	916.52
0000006958	REINHART FOODSERVICE	Brown Box Food	Brown Box Food Credit	190.96
0000006959	RUSSELL LOCKSMITH-SAFES. INC.	LE New freezer keys		22.80
0000006960	SAFEGUARD	Cafe Checks		93.89
0000006961	SAFEGUARD	Deposit Slips		98.96
0000006962	SCHEID PRODUCE INC.	HS Produce	HH Produce	1,991.05
0000006963	SINGER EQUIPMENT COMPANY	Paper supplies		1,559.49
0000006964	SWISS DAIRY	10/1-10/15 HH Milk	9/29-10/15 LE Milk	3,927.71
0000006965	TURKEY HILL DAIRY INC.	HH TH Drinks		132.66
0000006966	US FOODSERVICE	MM Food	HS Food	7,521.70
0000006967	WENNERHOLT, JENNIFER	Wennerholt refunds		965.45
51 - FOOD SERVICE/CAFETERIA				80,755.40
Grand Total All Funds				80,755.40
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				80,755.40
Grand Total All Payments				80,755.40

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: AT - HS ATHLETIC ACCOUNT **Payment Dates:** 09/28/2020 - 10/27/2020

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
000006075	MEADIA HEIGHTS GOLF CLUB	LL League golf championship - 6 players		0.00
000006076	MEADIA HEIGHTS GOLF CLUB	LL League golf championship - 6 players		180.00
000006077	GARDILL JAMES	Security V Football 10/2/20		140.00
000006078	JACKSON JEFFREY L.	Security V Football 10/2/20		140.00
000006079	PHENNEGER CHARLES MICHAEL	Security V Football 10/2/20		140.00
000006080	SPONAGLE SHAUN	Security V Football 10/2/20		140.00
000006081	CHIODO MICHAEL A	Golf Range Balls 10.9 and 10.10		30.00
000006082	LEBO EMILY	PIAA Rules Interpretation Credit		75.00
000006083	MANION JOHN	PIAA Rules Interpretation Credit		75.00
000006084	GARDILL JAMES	V Football 10/16/2020		140.00
000006085	GRAVER SR. THOMAS C.	V Football 10/16/2020		140.00
000006086	JACKSON JEFFREY L.	V Football 10/16/2020		140.00
000006087	SPONAGLE SHAUN	V Football 10/16/2020		140.00
000006088	LIPPY BRANDEN	Gate Money for soccer playoffs		1,000.00
* ARBPAY0930	ARBITERPAY	Officials paid in ArbiterPay - September	ArbiterPay fees - Sept	2,338.15

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: AT - HS ATHLETIC ACCOUNT Payment Dates: 09/28/2020 - 10/27/2020

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

10 - General Fund	2,518.15
29 - Athletic Fund	2,300.00
Grand Total All Funds	4,818.15
Grand Total Credit Cards	0.00
Grand Total Direct Deposits	0.00
Grand Total Manual Checks	(180.00)
Grand Total Other Disbursement Non-negotiables	2,338.15
Grand Total Procurement Card Other Disbursement Non-negotiables	0.00
Grand Total Regular Checks	2,660.00
Grand Total All Payments	4,818.15

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: CR - CAPITAL RESERVE ACCT **Payment Dates:** 10/07/2020 - 11/03/2020

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
0000004444	CRABTREE ROHRBAUGH & ASSOCIATES INC.	professional services - feasibility study - cap		85,267.32
0000004445	K & D FACTORY SERVICE INC.	walk in freezer shelves - LE - cap res - cafe	freezer work - cap reserve - cafe	16,903.41
0000004446	MELLINGER MANUFACTURING CO INC	ramp for LE freezer project - cap res - cafe		311.28
32 - Capital Projects				102,482.01
Grand Total All Funds				102,482.01
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				102,482.01
Grand Total All Payments				102,482.01

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

Date	Transaction Description	Debit	Credit	Balance
Balance in ArbiterPay Account - September 28, 2020				25,596.15
09/30/2020	Lampeter-Strasburg High School, 9/29/2020, Group 104729, Game 636271, 7:00 PM, Game Fee \$136.00, Kevin Lutz	136.00		
09/30/2020	Lampeter-Strasburg High School, 9/29/2020, Group 104729, Game 636271, 7:00 PM, Game Fee \$136.00, Ric See	136.00		
09/30/2020	Lampeter-Strasburg High School, 9/29/2020, Group 106937, Game 889862, 4:00 PM, Game Fee \$65.00, collette bender	65.00		
09/30/2020	Lampeter-Strasburg High School, 9/29/2020, Group 106937, Game 889862, 4:00 PM, Game Fee \$65.00, HEATHER THOMPSON	65.00		
09/30/2020	Lampeter-Strasburg High School, 9/28/2020, Group 104729, Game 636267, 7:00 PM, Game Fee \$136.00, Bruce Van Ness	136.00		
09/30/2020	Lampeter-Strasburg High School, 9/28/2020, Group 104729, Game 636267, 7:00 PM, Game Fee \$136.00, DUSTIN HORNBEIN	136.00		
09/30/2020	Lampeter-Strasburg High School, 9/28/2020, Group 105238, Game 512760, 4:00 PM, Game Fee \$89.00, Donald Kitchen	89.00		
09/30/2020	Lampeter-Strasburg High School, 9/28/2020, Group 105238, Game 512760, 4:00 PM, Game Fee \$89.00, Michael Shelley	89.00		
09/30/2020	Lampeter-Strasburg High School, 9/28/2020, Group 105238, Game 512761, 4:00 PM, Game Fee \$71.00, Brian Parisan	71.00		
09/30/2020	Lampeter-Strasburg High School, 9/28/2020, Group 111370, Game 584377, 4:15 PM, Game Fee \$70.00, Judith Anttonen	70.00		
09/30/2020	Lampeter-Strasburg High School, 9/28/2020, Group 111370, Game 584377, 4:15 PM, Game Fee \$70.00, Ralph Anttonen	70.00		
10/02/2020	Lampeter-Strasburg High School, 9/30/2020, Group 104729, Game 636273, 7:00 PM, Game Fee \$136.00, ANDREW SHELLE	136.00		
10/02/2020	Lampeter-Strasburg High School, 9/30/2020, Group 104729, Game 636273, 7:00 PM, Game Fee \$136.00, Jeff Erisman	136.00		
10/02/2020	Lampeter-Strasburg High School, 9/30/2020, Group 105238, Game 512737, 7:00 PM, Game Fee \$89.00, John Schober	89.00		
10/02/2020	Lampeter-Strasburg High School, 9/30/2020, Group 105238, Game 512738, 5:30 PM, Game Fee \$71.00, Donna Underwood	71.00		
10/02/2020	Lampeter-Strasburg High School, 9/30/2020, Group 105238, Game 512738, 5:30 PM, Game Fee \$71.00, Kory Reddig	71.00		
10/02/2020	Lampeter-Strasburg High School, 9/30/2020, Group 106937, Game 889838, 7:00 PM, Game Fee \$155.00, Deb Shepps	155.00		
10/02/2020	Lampeter-Strasburg High School, 9/30/2020, Group 106937, Game 889838, 7:00 PM, Game Fee \$155.00, Lisa McCoy	155.00		
10/05/2020	Lampeter-Strasburg High School, 10/2/2020, Group 105238, Game 513333, 4:00 PM, Game Fee \$192.00, Bartosz Ciurski	192.00		
10/05/2020	Lampeter-Strasburg High School, 10/2/2020, Group 106937, Game 889840, 4:00 PM, Game Fee \$155.00, DAN FLETCHER	155.00		
10/05/2020	Lampeter-Strasburg High School, 10/2/2020, Group 106937, Game 889840, 4:00 PM, Game Fee \$155.00, Kim Cave	155.00		
10/05/2020	Lampeter-Strasburg High School, 10/2/2020, Group 102155, Game 509538, 7:00 PM, Game Fee \$100.00, Jeff Brown	100.00		
10/05/2020	Lampeter-Strasburg High School, 10/2/2020, Group 102155, Game 509538, 7:00 PM, Game Fee \$100.00, Lou Hutchinson	100.00		
10/05/2020	Lampeter-Strasburg High School, 10/2/2020, Group 102155, Game 509538, 7:00 PM, Game Fee \$100.00, Randy Fields	100.00		
10/05/2020	Lampeter-Strasburg High School, 10/2/2020, Group 102155, Game 509538, 7:00 PM, Game Fee \$100.00, Walter Campbell	100.00		
10/06/2020	Lampeter-Strasburg High School, 10/5/2020, Group 102155, Game 509539, 4:00 PM, Game Fee \$86.00, Brian London	86.00		
10/06/2020	Lampeter-Strasburg High School, 10/5/2020, Group 102155, Game 509539, 4:00 PM, Game Fee \$86.00, Rick Delgiorno	86.00		
10/06/2020	Lampeter-Strasburg High School, 10/5/2020, Group 102155, Game 509539, 4:00 PM, Game Fee \$86.00, Theodore Makauska	86.00		
10/06/2020	Lampeter-Strasburg High School, 10/5/2020, Group 102155, Game 509539, 4:00 PM, Game Fee \$86.00, Timothy Brinton	86.00		
10/06/2020	Lampeter-Strasburg High School, 10/5/2020, Group 105238, Game 512762, 7:00 PM, Game Fee \$89.00, John Schober	89.00		
10/06/2020	Lampeter-Strasburg High School, 10/5/2020, Group 105238, Game 512762, 7:00 PM, Game Fee \$89.00, Tim Spotts	89.00		
10/06/2020	Lampeter-Strasburg High School, 10/5/2020, Group 105238, Game 512763, 5:30 PM, Game Fee \$71.00, Brian Parisan	71.00		
10/06/2020	Lampeter-Strasburg High School, 10/5/2020, Group 105238, Game 512763, 5:30 PM, Game Fee \$71.00, Kory Reddig	71.00		
10/07/2020	Lampeter-Strasburg High School, 10/6/2020, Group 106937, Game 889864, 4:00 PM, Game Fee \$97.50, HEATHER THOMPSON	97.50		
10/07/2020	Lampeter-Strasburg High School, 10/6/2020, Group 105238, Game 513305, 4:00 PM, Game Fee \$128.00, Donald Wagner	128.00		
10/07/2020	Lampeter-Strasburg High School, 10/6/2020, Group 105238, Game 513305, 4:00 PM, Game Fee \$128.00, Travis Steedle	128.00		
10/08/2020	Lampeter-Strasburg High School, 10/7/2020, Group 102155, Game 509736, 5:00 PM, Game Fee \$76.00, Brian London	76.00		
10/08/2020	Lampeter-Strasburg High School, 10/7/2020, Group 102155, Game 509736, 5:00 PM, Game Fee \$76.00, Charles Grimasucka	76.00		

Date	Transaction Description	Debit	Credit	Balance
10/08/2020	Lampeter-Strasburg High School, 10/7/2020, Group 102155, Game 509736, 5:00 PM, Game Fee \$76.00, Jeff Pierce		76.00	
10/08/2020	Lampeter-Strasburg High School, 10/7/2020, Group 102155, Game 509736, 5:00 PM, Game Fee \$76.00, Theodore Makauska		76.00	
10/08/2020	Lampeter-Strasburg High School, 10/7/2020, Group 105238, Game 512740, 4:00 PM, Game Fee \$89.00, Bartosz Ciurski		89.00	
10/08/2020	Lampeter-Strasburg High School, 10/7/2020, Group 105238, Game 512740, 4:00 PM, Game Fee \$89.00, Kelvin Hatch		89.00	
10/08/2020	Lampeter-Strasburg High School, 10/7/2020, Group 105238, Game 512741, 4:00 PM, Game Fee \$71.00, Bruce Mazurkewicz		71.00	
10/08/2020	Lampeter-Strasburg High School, 10/7/2020, Group 106937, Game 889842, 7:30 PM, Game Fee \$155.00, Carole Manderewic		155.00	
10/08/2020	Lampeter-Strasburg High School, 10/7/2020, Group 106937, Game 889842, 7:30 PM, Game Fee \$155.00, WENDY HESS		155.00	
10/12/2020	Lampeter-Strasburg High School, 10/8/2020, Group 106937, Game 889866, 4:00 PM, Game Fee \$65.00, Rose Blantz		65.00	
10/13/2020	Lampeter-Strasburg High School, 10/9/2020, Group 105238, Game 512742, 4:00 PM, Game Fee \$89.00, Glenn Carpenter		89.00	
10/13/2020	Lampeter-Strasburg High School, 10/9/2020, Group 105238, Game 512742, 4:00 PM, Game Fee \$89.00, Tim Brenner		89.00	
10/13/2020	Lampeter-Strasburg High School, 10/9/2020, Group 105238, Game 512743, 4:00 PM, Game Fee \$71.00, GEORGE RAJKOW		71.00	
10/13/2020	Lampeter-Strasburg High School, 10/9/2020, Group 105238, Game 512743, 4:00 PM, Game Fee \$71.00, Steven Wissler		71.00	
10/13/2020	Lampeter-Strasburg High School, 10/9/2020, Group 105238, Game 513306, 4:00 PM, Game Fee \$128.00, Brian Parisan		128.00	
10/13/2020	Lampeter-Strasburg High School, 10/9/2020, Group 105238, Game 513306, 4:00 PM, Game Fee \$128.00, W. Mike Brill		128.00	
10/13/2020	Lampeter-Strasburg High School, 10/9/2020, Group 106937, Game 889834, 4:00 PM, Game Fee \$155.00, Lisa McCoy		155.00	
10/13/2020	Lampeter-Strasburg High School, 10/9/2020, Group 106937, Game 889834, 4:00 PM, Game Fee \$155.00, VICKI WILLIAMS		155.00	
10/13/2020	Lampeter-Strasburg High School, 10/12/2020, Group 104729, Game 636265, 7:00 PM, Game Fee \$136.00, DUSTIN HORNBE		136.00	
10/13/2020	Lampeter-Strasburg High School, 10/12/2020, Group 104729, Game 636266, 6:00 PM, Game Fee \$136.00, JOHN PICKEL		136.00	
10/13/2020	Lampeter-Strasburg High School, 10/12/2020, Group 105238, Game 512733, 7:00 PM, Game Fee \$89.00, Bartosz Ciurski		89.00	
10/13/2020	Lampeter-Strasburg High School, 10/12/2020, Group 105238, Game 512733, 7:00 PM, Game Fee \$89.00, Carl Everhart		89.00	
10/13/2020	Lampeter-Strasburg High School, 10/12/2020, Group 105238, Game 512734, 5:30 PM, Game Fee \$71.00, Brian Parisan		71.00	
10/13/2020	Lampeter-Strasburg High School, 10/12/2020, Group 105238, Game 512734, 5:30 PM, Game Fee \$71.00, William Welliver		71.00	
10/13/2020	Lampeter-Strasburg High School, 10/12/2020, Group 106937, Game 890165, 4:00 PM, Game Fee \$155.00, Alexandra (AJ) W		155.00	
10/13/2020	Lampeter-Strasburg High School, 10/12/2020, Group 106937, Game 890165, 4:00 PM, Game Fee \$155.00, RUTH WINNE		155.00	
10/13/2020	Lampeter-Strasburg High School, 10/8/2020, Group 106937, Game 889866, 4:00 PM, Game Fee \$65.00, Vicki Zurbrick		65.00	
10/15/2020	Lampeter-Strasburg High School, 10/14/2020, Group 105238, Game 512754, 4:00 PM, Game Fee \$89.00, Carl Everhart		89.00	
10/15/2020	Lampeter-Strasburg High School, 10/14/2020, Group 105238, Game 512754, 4:00 PM, Game Fee \$89.00, Paul Wehrman		89.00	
10/15/2020	Lampeter-Strasburg High School, 10/14/2020, Group 105238, Game 512755, 4:00 PM, Game Fee \$71.00, Brian Parisan		71.00	
10/15/2020	Lampeter-Strasburg High School, 10/14/2020, Group 105238, Game 512755, 4:00 PM, Game Fee \$71.00, Jonathan Damon		71.00	
10/15/2020	Lampeter-Strasburg High School, 10/14/2020, Group 105238, Game 513335, 4:00 PM, Game Fee \$66.00, Mitchell Poet		66.00	
10/15/2020	Lampeter-Strasburg High School, 10/14/2020, Group 105238, Game 513335, 4:00 PM, Game Fee \$66.00, Peter Langseth		66.00	
10/15/2020	Lampeter-Strasburg High School, 10/14/2020, Group 105238, Game 513336, 5:00 PM, Game Fee \$93.00, Karl Oberholtzer		93.00	
10/16/2020	Lampeter-Strasburg High School, 10/15/2020, Group 104729, Game 636276, 6:00 PM, Game Fee \$133.00, Kevin Lutz		133.00	
10/16/2020	Lampeter-Strasburg High School, 10/15/2020, Group 104729, Game 636276, 6:00 PM, Game Fee \$133.00, maurice BENN		133.00	
10/16/2020	Lampeter-Strasburg High School, 10/15/2020, Group 102155, Game 510286, 4:00 PM, Game Fee \$71.00, Brad Kurtz		71.00	
10/16/2020	Lampeter-Strasburg High School, 10/15/2020, Group 102155, Game 510286, 4:00 PM, Game Fee \$71.00, Bruce Kilmoyer, JR		71.00	
10/16/2020	Lampeter-Strasburg High School, 10/15/2020, Group 102155, Game 510286, 4:00 PM, Game Fee \$71.00, Joseph Rennick		71.00	
10/16/2020	Lampeter-Strasburg High School, 10/15/2020, Group 102155, Game 510286, 4:00 PM, Game Fee \$71.00, Paul Burrichter		71.00	
10/16/2020	Lampeter-Strasburg High School, 10/15/2020, Group 104729, Game 636275, 7:00 PM, Game Fee \$3.00, Kevin Lutz		3.00	
10/16/2020	Lampeter-Strasburg High School, 10/15/2020, Group 104729, Game 636275, 7:00 PM, Game Fee \$3.00, maurice BENN		3.00	

Date	Transaction Description	Debit	Credit	Balance
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 105238, Game 512735, 4:00 PM, Game Fee \$89.00, Glenn Carpenter	89.00		
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 105238, Game 512735, 4:00 PM, Game Fee \$89.00, Wayne Nguyen	89.00		
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 105238, Game 512736, 4:00 PM, Game Fee \$71.00, Donald Kitchen	71.00		
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 105238, Game 513337, 4:00 PM, Game Fee \$66.00, W. Mike Brill	66.00		
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 105238, Game 513337, 4:00 PM, Group 105238, Game 513338, 5:00 PM	128.00		
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 105238, Game 513338, 5:00 PM, Game Fee \$62.00, Bruce Mazurkewicz	62.00		
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 106937, Game 891108, 4:00 PM, Game Fee \$65.00, Dennis Daugherty	65.00		
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 106937, Game 891108, 4:00 PM, Game Fee \$65.00, DRAYE MOWRER	65.00		
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 102155, Game 509540, 7:00 PM, Game Fee \$100.00, Brad Kurtz	100.00		
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 102155, Game 509540, 7:00 PM, Game Fee \$100.00, Brian Lowthert	100.00		
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 102155, Game 509540, 7:00 PM, Game Fee \$100.00, David Mergenthal	100.00		
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 102155, Game 509540, 7:00 PM, Game Fee \$100.00, Harry Flawd	100.00		
10/19/2020	Lampeter-Strasburg High School, 10/16/2020, Group 102155, Game 509540, 7:00 PM, Game Fee \$100.00, Joseph Sharpe	100.00		
10/20/2020	Lampeter-Strasburg High School, 10/19/2020, Group 104729, Game 636277, 7:00 PM, Game Fee \$136.00, James GREINER	136.00		
10/20/2020	Lampeter-Strasburg High School, 10/19/2020, Group 104729, Game 636277, 7:00 PM, Game Fee \$136.00, Ric See	136.00		
10/20/2020	Lampeter-Strasburg High School, 10/19/2020, Group 106937, Game 889858, 4:00 PM, Game Fee \$97.50, SUSAN STAFFOR	97.50		
10/21/2020	Lampeter-Strasburg High School, 10/20/2020, Group 105238, Game 512756, 4:00 PM, Game Fee \$89.00, Paul Wehrman	89.00		
10/21/2020	Lampeter-Strasburg High School, 10/20/2020, Group 106937, Game 891552, 4:00 PM, Game Fee \$155.00, RUTH WINNE	155.00		
10/21/2020	Lampeter-Strasburg High School, 10/20/2020, Group 106937, Game 891552, 4:00 PM, Game Fee \$155.00, Vicki Zurbrick	155.00		
10/22/2020	Lampeter-Strasburg High School, 10/21/2020, Group 102155, Game 509703, 5:00 PM, Game Fee \$76.00, Glenn Hamilton	76.00		
10/22/2020	Lampeter-Strasburg High School, 10/21/2020, Group 102155, Game 509703, 5:00 PM, Game Fee \$76.00, Mark Fischer	76.00		
10/22/2020	Lampeter-Strasburg High School, 10/21/2020, Group 102155, Game 509703, 5:00 PM, Game Fee \$76.00, Tim Watson	76.00		
10/22/2020	Lampeter-Strasburg High School, 10/21/2020, Group 105238, Game 513307, 4:00 PM, Game Fee \$128.00, Bruce Mazurkewicz	128.00		
10/22/2020	Lampeter-Strasburg High School, 10/21/2020, Group 105238, Game 513307, 4:00 PM, Game Fee \$128.00, Travis Steedle	128.00		
10/23/2020	Lampeter-Strasburg High School, 10/22/2020, Group 105238, Game 513339, 4:00 PM, Game Fee \$128.00, John Schober	128.00		
10/23/2020	Lampeter-Strasburg High School, 10/22/2020, Group 105238, Game 513339, 4:00 PM, Game Fee \$128.00, Kelvin Hatch	128.00		
10/23/2020	Lampeter-Strasburg High School, 10/22/2020, Group 106937, Game 891550, 4:00 PM, Game Fee \$155.00, Carole Manderew	155.00		
10/23/2020	Lampeter-Strasburg High School, 10/22/2020, Group 106937, Game 891550, 4:00 PM, Game Fee \$155.00, Vicki Zurbrick	155.00		
10/23/2020	Lampeter-Strasburg High School, 10/22/2020, Group 104729, Game 636269, 7:00 PM, Game Fee \$133.00, Doug Smith	136.00		
10/23/2020	Lampeter-Strasburg High School, 10/22/2020, Group 104729, Game 636269, 7:00 PM, Game Fee \$133.00, Dwayne Kieffer	136.00		
	Total Payments to Officials - 9/29/2020 through 10/23/2020		10,903.00	
	Processing Fees		219.95	
	Total Paid from ArbiterPay Account		11,122.95	
	Balance in ArbiterPay Account - October 27, 2020			14,473.20

EMPLOYMENT AGREEMENT

Agreement between Lampeter-Strasburg School District ("School District") and Dr. Andrew M. Godfrey ("Dr. Godfrey")

BACKGROUND. School District has offered to employ Dr. Godfrey, and Dr. Godfrey has accepted employment for an additional term as Assistant Superintendent of School District. School District and Dr. Godfrey believe that it is appropriate and mutually beneficial to set forth in writing their respective understandings relating to the employment of Dr. Godfrey. School District and Dr. Godfrey, both intending to be legally bound have therefore entered into this Agreement and agree as follows:

1. Employment.

School District employs Dr. Godfrey, and Dr. Godfrey accepts employment, under the terms and conditions of this Agreement. The election and appointment of Dr. Godfrey by School District and his employment under this Agreement are conditioned upon Dr. Godfrey's maintaining throughout the term of this Agreement a valid and current commission and other legal credentials as may be required by law.

2. Terms of Employment. The term of employment of Dr. Godfrey pursuant to this Agreement shall commence on July 1, 2021 and shall continue until June 30, 2026 unless terminated sooner pursuant to the provisions of this Agreement. This Agreement shall terminate on June 30, 2026 unless the Agreement is renewed for an additional term pursuant to § 1077 of the Public School Code of 1949, as amended, 24 P.S. § 10-1077. On or before January 15, 2026, the Board shall provide Dr. Godfrey with written notice that it either intends to retain him for an additional term or to consider other candidates.

3. Duties and Nature of Service.

- a) Dr. Godfrey is employed as the Assistant Superintendent of School District. In addition to those duties and powers conferred by law, Dr. Godfrey shall (subject to the control and direction of the Board of School Directors) perform such duties as assigned to him by the Board of School Directors or by the Superintendent as set forth in § 1082 of the Public School Code, 24 P.s. § 10-1082.
- b) Dr. Godfrey shall devote his full working time and best efforts to the performance of his duties as Assistant Superintendent of School District. Dr. Godfrey, so long as consistent with performance of his duties, may with the prior approval of the Superintendent
 - (i) attend seminars, conferences and conventions related to the duties of his position or the activities of School District and
 - (ii) undertake consultation work, speaking engagements, writing, lecturing, or other professional duties and obligations, with or without honorarium, provided that Dr. Godfrey shall not accept any honorarium that has not been previously disclosed to the President of the Board of School Directors prior to undertaking the consultation work, speaking engagement, writing, lecturing or other professional duties and obligations.

4. Compensation, Benefits and Other Provisions.

- a) During the 2020-2021 fiscal year, Dr. Godfrey's compensation for his services and the performance of his obligations under this Agreement was \$152,969.09. For the 2021-2022 fiscal

year, Dr. Godfrey's compensation shall be no less than the compensation paid for the 2020-2021 fiscal year as noted in this paragraph. Such salary shall be evaluated annually and may be increased from time to time at the discretion of the Board of School Directors. In addition, upon attaining mutually agreed upon objectives, Dr. Godfrey shall be entitled to incentive pay in an amount determined at the discretion of the Board of School Directors.

b) In addition to the other compensation and benefits provided in this Agreement and except as otherwise provided herein, Dr. Godfrey shall, in addition to the fringe benefits specifically included or referenced herein, be entitled to any fringe benefits set forth in the School District's Administrative Compensation Plan adopted pursuant to § 1164 of the Public School Code of 1949, as amended 24 P.S. § 11-1164 ("Act 93 Plan") in effect on the commencement of this Agreement. If the fringe benefits under the School District's Act 93 Plan are increased, then the fringe benefits of Dr. Godfrey shall be increased in the same manner.

c) Miscellaneous.

Nothing contained in this Agreement shall preclude the School District from providing additional benefits to Dr. Godfrey as agreed between him and the Board of School Directors, in which event the Agreement shall continue in full force and effect except that the terms of this Agreement relating to fringe benefits shall be deemed modified to reflect the increased or additional benefits.

5. Formal Written Performance Evaluation.

a) No later than May 1 of each fiscal year, Dr. Godfrey shall provide a written self-assessment to the Superintendent and the Board of School Directors. On or before June 25 of each fiscal year, the Superintendent, the Board of School Directors and Dr. Godfrey shall meet in closed executive session for the purpose of evaluation of the performance of Dr. Godfrey. The Superintendent and the Board of School Directors shall complete a written evaluation by June 30 of each fiscal year and shall use a mutually agreed upon method as the basis for said evaluation. Any assessment system selected shall require the Board of School Directors to speak in one voice by voting as an entire Board rather than "averaging" the feedback of each member regarding each aspect of the evaluation. In the event the Board consensus and the Superintendent determine that the performance of Assistant Superintendent is unsatisfactory in any respect, the evaluation shall describe in writing and, in reasonable detail, the specific instances of unsatisfactory performance. A copy of the written evaluation shall be delivered to Dr. Godfrey on or before June 30 of each year during the term of this Agreement. Dr. Godfrey shall have the right to make a written response to the evaluation. The evaluations of the Superintendent and the Board, as well as Dr. Godfrey's responses shall be totally confidential, private and in no manner become public knowledge or conversation. The parties shall have the mutual right to waive a formal performance evaluation in any year of the Agreement provided; however, that Dr. Godfrey's performance shall be deemed satisfactory and Dr. Godfrey shall not be subject to discipline, discharge or removal on the basis of neglect of duty or incompetency in any year when a formal performance assessment is not completed in accordance with this Agreement.

b) In accordance with § 1073.1 of the Public School Code of 1949, as amended, 24 P.S. § 1073.1, the Superintendent, the Board of School Directors and Dr. Godfrey shall agree on objective performance standards for use in the performance evaluation of Dr. Godfrey for the 2021-2022 school year. The parties shall agree upon such objective performance standards prior to July 1, 2021. The objective performance standards shall be in writing, approved and executed by both parties, and shall be made a part of this Agreement. As required by § 1073.1(b.1) of the Public School Code, the written objective performance standards shall be posted in the School District's publically accessible Internet website.

- c) On or before June 30 of each subsequent year of this Agreement, the parties shall review and where appropriate, revise the objective performance standards in writing for the performance evaluation process for the following school year. As required by § 1073.1(b.1) of the Public School Code, the written objective performance standards shall be posted on the School District's publicly accessible Internet website.
6. Sabbatical Leave, Professional Development Leave. Dr. Godfrey acknowledges that his employment under this Agreement, and the salary and benefits to which he is entitled under this Agreement, were agreed upon based upon Dr. Godfrey's waiving any right to request, or to be granted, a sabbatical leave or professional development leave; and Dr. Godfrey hereby waives any right to request, or to be granted, a sabbatical leave or professional development leave.
7. Termination of Agreement.
- a) Agreement.
Mutual agreement of Dr. Godfrey and the Board of School Directors.
 - b) Resignation/Retirement.
Resignation or retirement of Dr. Godfrey.
 - c) Disability of Dr. Godfrey.
In the event Dr. Godfrey is disabled and unable to perform the essential functions of the job with or without reasonable accommodations for a period of six (6) consecutive months, then the School District may, by notice to Dr. Godfrey given prior to the date Dr. Godfrey is able to resume performance of his duties, terminate this Agreement.
 - d) Termination for Cause.
Dr. Godfrey's employment may be terminated for cause. The Assistant Superintendent shall be subject to discharge for a valid and just cause for the reasons specified in Section 1080 of the Public School Code of the Commonwealth of Pennsylvania. The Board shall not arbitrarily or capriciously call for his dismissal, and the Assistant Superintendent shall, in any event, have the right to written charges, notice of hearing, fair and impartial hearing, all elements of due process, and the right to appeal to a court of competent jurisdiction. At any such hearing before the Board, the Assistant Superintendent shall have the right to be present and to be heard, to be represented by counsel, and to present evidence, through witnesses and testimony, relevant to the issue. A transcript of the record of proceedings before the Board shall be made available without charge to the Assistant Superintendent. Assistant Superintendent shall have the right to be represented by counsel at his sole cost and expense.
 - e) Death.
Death of Dr. Godfrey.
8. Indemnity.
In accordance with and subject to, the provisions of the Political Subdivision Tort Claims Act, the Board shall defend, hold harmless and indemnify Dr. Godfrey from any and all demands, claims, suits, action and legal proceedings brought against Dr. Godfrey in his official capacity as agent for the School District. This obligation shall survive the termination of this Agreement.

9. Waiver of Breach.

The waiver by School District of due performance of, or compliance with, any provisions of this Agreement by Dr. Godfrey shall not operate or be construed as a waiver of due performance or compliance by Dr. Godfrey thereafter.

10. Severability.

If any provision of this Agreement shall, for any reason, be adjudged by any court of competent jurisdiction to be invalid or unenforceable, such judgment shall not affect, impair, or invalidate the remainder of this Agreement.

11. Headings.

The headings in this Agreement are for convenience only and shall not be considered as part of this Agreement.

12. Governing Law.

This Agreement shall be construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania.

13. Entire Agreement; Modification.

This Agreement sets forth the entire understanding of School District and Dr. Godfrey with respect to the subject matter of this Agreement and supersedes and replaces all prior representations, discussions, understandings or agreements relating to the subject matter of this Agreement. No waiver, change or modification of any of the terms of this Agreement shall be binding unless in writing and signed by both parties to this Agreement.

IN WITNESS WHEREOF, School District and Dr. Godfrey have signed this Agreement as of November 2, 2020, effective as of July 1, 2021.

LAMPETER-STRASBURG SCHOOL DISTRICT

Attest By: _____
President

Attest By: _____
Secretary

Witness _____
Andrew M. Godfrey, Ed.D.

EMPLOYMENT AGREEMENT

Agreement between Lampeter-Strasburg School District ("School District") and Dr. Kevin S. Peart ("Dr. Peart")

BACKGROUND. School District has offered to employ Dr. Peart, and Dr. Peart has accepted employment for an additional term as Superintendent of School District. School District and Dr. Peart believe that it is appropriate and mutually beneficial to set forth in writing their respective understandings relating to the employment of Dr. Peart. School District and Dr. Peart, both intending to be legally bound have therefore entered into this Agreement and agree as follows:

1. Employment.

School District employs Dr. Peart, and Dr. Peart accepts employment, under the terms and conditions of this Agreement. The election and appointment of Dr. Peart by School District and his employment under this Agreement are conditioned upon Dr. Peart's maintaining throughout the term of this Agreement a valid and current commission and other legal credentials as may be required by law.

2. Terms of Employment.

The term of employment of Dr. Peart pursuant to this Agreement shall commence on July 1, 2021 and shall continue until June 30, 2026 unless terminated sooner pursuant to the provisions of this Agreement. This Agreement shall terminate on June 30, 2026 unless the Agreement is renewed for an additional term pursuant to § 1073 of the Public School Code of 1949, as amended, 24 P.S. § 10-1073. On or before January 15, 2026, the Board shall provide Dr. Peart with written notice that it either intends to retain him for an additional term or to consider other candidates.

3. Duties and Nature of Service.

- a) Dr. Peart is employed as the Superintendent of School District. In addition to those duties and powers conferred by law, Dr. Peart shall (subject to the control and direction of the Board of School Directors) perform such duties and exercise such powers as are set forth below:
 - i) Planning and initiating programs and policies concerning the organizational, operational and educational function of the School District as directed by the Board with ultimate responsibility for the execution of these programs and policies.
 - ii) Assisting the Board in developing short-range and long-range goals and methods for the Board to evaluate the operational effectiveness of the School District.
 - iii) Keeping the Board informed by written and oral reports as to the operation and needs of the School District.
 - iv) Taking discretionary action in any matters not covered by Board policy and reporting such actions to the Board with recommendations for policy as necessary in order to provide guidance in the future.
 - v) Directing the daily operation of the School District by organizing, supervising and coordinating the School District staff.
 - vi) Arranging for the systematic evaluation of staff by responsible administrators.

- vii) Recommending the employment of, assigning, and supervising the work of all School District employees. Recommending promotion, salary changes, demotion or discharge of any School District employees rendering unsatisfactory service.
- viii) Establishing internal administrative operational procedures, rules and regulations relating to personnel, collective bargaining, financial disbursements and accounting requirements, equipment/facilities operation and use, food service and staffing requirements.
- ix) Developing effective staff development programs that are linked to the strategic plan and Board goals for the School District.
- x) Communicating directly, or through delegation, all personnel actions by the Board to all employees as appropriate and receiving from employees communication to be made to the Board.
- xi) Ensuring that School District students have equal access to appropriate educational programs, including pupil personnel, extracurricular activities and other supplemental programs, deemed necessary.
- xii) Overseeing a timely review of all curricular areas required by law as well as other subject the Board may require and make recommendations to the Board for the improvement of curriculum.
- xiii) Recommending to the Board any major changes in texts and time schedules to be used in the schools.
- xiv) Providing for appropriate methods of teaching, supervision and administration in the schools, as he deems necessary and reporting to the Board any insufficiencies that are found.
- xv) Directing the development of and making recommendations for the yearly operating budget on a timely basis that reflects the needs of the School District and the use of School District assets and resources.
- xvi) Establishing and maintaining efficient procedures and effective controls for all expenditures of school funds in accordance with the adopted budget.
- xvii) Making recommendations regarding the needs for instructional and non-instructional materials and equipment and recommending plans for improvements, alterations or other changes in the buildings or surrounding grounds.
- xviii) Serving as the official spokesperson for the School District in providing information to the Board, School District employees, the community and other outside groups/agencies on matters affecting the operation of the School District.
- xix) Maintaining directly or through delegation adequate records for the schools, including a system of financial accounts, business and property records, personnel, school population and scholastic records which are required by law and Board policy.
- xx) Interpreting and/or supervising the implementation of all federal and state laws relevant to education.

- b) Dr. Peart shall devote his full working time and best efforts to the performance of his duties as Superintendent of School District. The Board shall not reassign the Superintendent's duties to another individual or reassign Dr. Peart to another position without the consent of Dr. Peart. Dr. Peart, so long as consistent with performance of his duties, may with the prior approval of the President of the Board of School Directors
 - (i) attend seminars, conferences and conventions related to the duties of his position or the activities of School District and
 - (ii) undertake consultation work, speaking engagements, writing, lecturing, or other professional duties and obligations, with or without honorarium, provided that Dr. Peart shall not accept any honorarium that has not been previously disclosed to the President of the Board of School Directors prior to undertaking the consultation work, speaking engagement, writing, lecturing or other professional duties and obligations.
- c) Superintendent shall have a seat on the Board of School Directors and the right to speak on all issues before the Board but shall not have the right to vote. Superintendent or his designee shall have the right to attend all regular and special meetings of the Board and all committee meetings thereof, excepting those relating to his own employment, and shall serve as advisor to the Board and its committees in all matters affecting the District. The Board and its members individually shall promptly refer all criticisms, complaints and suggestions called to its attention to the Superintendent for study, disposition, or recommendations as is appropriate.

4. Compensation, Benefits and Other Provisions.

- a) During the 2020-2021 fiscal year, Dr. Peart's compensation for his services and the performance of his obligations under this Agreement was \$189,000. For the 2021-2022 fiscal year, Dr. Peart's compensation shall be no less than the compensation paid for the 2020-2021 fiscal year as noted in this paragraph. Prior to June 30, 2021, the Board of School Directors shall determine what, if any, additional compensation shall be paid to Dr. Peart for the 2021-2022 fiscal year. During the term of this Agreement, Dr. Peart's salary shall be evaluated annually and may be increased from time to time at the discretion of the Board of School Directors. In addition, upon attaining mutually agreed upon objectives, Dr. Peart shall be entitled to incentive pay in an amount determined at the discretion of the Board of School Directors. During the term of this Agreement, Dr. Peart's salary shall be payable on School District's customary salary payment dates.
- b) In addition to the other compensation and benefits provided in this Agreement and except as otherwise provided herein, Dr. Peart shall, in addition to the fringe benefits specifically included or referenced herein, be entitled to any fringe benefits set forth in the School District's Administrative Compensation Plan adopted pursuant to § 1164 of the Public School Code of 1949, as amended 24 P.S. § 11-1164 ("Act 93 Plan") in effect on the commencement of this Agreement. If the fringe benefits under the School District's Act 93 Plan are increased, then the fringe benefits of Dr. Peart shall be increased in the same manner.
- c) In addition to the fringe benefits described in subparagraph (b) above, Dr. Peart shall be entitled to the following benefits:
 - i) Mileage.

Dr. Peart shall receive mileage reimbursement for School District travel at the maximum reimbursement rate as established by the Internal Revenue Service.
 - ii) Conferences and Conventions.

School District shall:

(A) so long as consistent with the performance of his duties and with the prior approval of the President of the Board of School Directors, provide Dr. Peart with a reasonable amount of release time for Dr. Peart's attendance at national and state conferences and conventions and

(B) reimburse Dr. Peart for costs reasonably and necessarily incurred to attend and participate in such conferences and conventions.

iii) Tuition Reimbursement.

Dr. Peart shall not be eligible for the reimbursement of any graduate courses, professional development courses and continuing education courses except those courses specifically required by the Board of School Directors.

iv) Miscellaneous.

Nothing contained in this Agreement shall preclude the School District from providing additional benefits to Dr. Peart as agreed between him and the Board of School Directors, in which event the Agreement shall continue in full force and effect except that the terms of this Agreement relating to fringe benefits shall be deemed modified to reflect the increased or additional benefits.

5. Formal Written Performance Evaluation.

- a) A formal Superintendent evaluation will take place in mid-June of each year. An informal conference evaluation will take place in mid-December of each year. The formal evaluation process shall begin at the May School Board meeting. At that time, each School Board member shall be provided the evaluation instrument, and the Superintendent should provide each Board member with Superintendent input. Superintendent input is not required, but it is strongly encouraged. The May School Board Workshop will include a full Board Executive Session, exclusively for the purpose of preparing the Board's evaluation. The meeting will be chaired by either the President or the Chair of the Personnel Committee. Notes of the meeting should be taken by both the Chair of the Personnel Committee and the President of the School Board. The Board will provide one grade for each evaluation category. The Board will come to a consensus grade for each category by voice vote or show of hands relative to each category. Following the May Board Workshop the Chair of the Personnel Committee and the President of the School Board will meet to reconcile their notes, resolve any discrepancies, and prepare a final evaluation instrument to be presented to the Superintendent. All notes shall thereafter be destroyed. At the June School Board meeting, in the Executive Session, the final evaluation shall be presented to the Superintendent in the presence of the entire Board. Discussion relative to the evaluation is permitted, but this is not an opportunity for rebuttal or counterargument. If desired, the Superintendent may present a written response to the Board within two weeks of the June School Board meeting. The Board's evaluations and Dr. Peart's responses shall be totally confidential, private and in no manner become public knowledge or conversation. The parties shall have the mutual right to waive a formal performance evaluation in any year of the Agreement provided; however, that Dr. Peart's performance shall be deemed satisfactory and Dr. Peart shall not be subject to discipline, discharge or removal on the basis of neglect of duty or incompetency in any year when a formal performance assessment is not completed in accordance with this Agreement.
- b) In accordance with § 1073.1 of the Public School Code of 1949, as amended, 24 P.S. § 1073.1, the Board of School Directors and Dr. Peart shall agree on objective performance standards for use in the Board's performance evaluation of Dr. Peart for the 2021-2022 school year. The parties shall agree upon such objective performance standards prior to July 1, 2021. The objective performance standards shall be in writing, approved and executed by both parties, and shall be made a part of this Agreement. As required by § 1073.1(b.1) of the Public School Code, the

written objective performance standards shall be posted in the School District's publicly accessible Internet website.

- c) On or before June 30 of each subsequent year of this Agreement, the parties shall review and where appropriate, revise the objective performance standards in writing for the performance evaluation process for the following school year. As required by § 1073.1(b.1) of the Public School Code, the written objective performance standards shall be posted on the School District's publicly accessible Internet website.
- d) By August 15, 2021, and by August 15 of each year thereafter, Dr. Peart and the Board of School Directors shall meet to discuss Board/Superintendent roles and responsibilities and the processes and procedures regarding how Dr. Peart and the Board will communicate.

6. Sabbatical Leave, Professional Development Leave.

Dr. Peart acknowledges that his employment under this Agreement, and the salary and benefits to which he is entitled under this Agreement, were agreed upon based upon Dr. Peart's waiving any right to request, or to be granted, a sabbatical leave or professional development leave; and Dr. Peart hereby waives any right to request, or to be granted, a sabbatical leave or professional development leave.

7. Termination of Agreement.

a) Agreement.

Mutual agreement of Dr. Peart and the Board of School Directors.

b) Resignation/Retirement.

Resignation or retirement of Dr. Peart.

c) Disability of Dr. Peart.

In the event Dr. Peart is disabled and unable to perform the essential functions of the job with or without reasonable accommodations for a period of six (6) consecutive months, then the School District may, by notice to Dr. Peart given prior to the date Dr. Peart is able to resume performance of his duties, terminate this Agreement.

d) Termination for Cause.

Dr. Peart's employment may be terminated for cause. Dr. Peart shall be subject to discharge for a valid and just cause for the reasons specified in Section 1080 of the Public School Code of the Commonwealth of Pennsylvania. The Board shall not arbitrarily or capriciously call for his dismissal, and Dr. Peart shall, in any event, have the right to written charges, notice of hearing, fair and impartial hearing, all elements of due process, and the right to appeal to a court of competent jurisdiction. At any such hearing before the Board, Dr. Peart shall have the right to be present and to be heard, to be represented by counsel, and to present evidence, through witnesses and testimony, relevant to the issue. A transcript of the record of proceedings before the Board shall be made available without charge to Dr. Peart. Dr. Peart shall have the right to be represented by counsel at his sole cost and expense.

e) Death.

Death of Dr. Peart.

8. Sick Leave.

Dr. Peart shall be credited with twelve (12) days of sick leave on July 1st of each year of this Agreement. Unused sick leave days will accumulate from year to year. Upon his retirement, Dr. Peart shall receive a non-elective contribution to his tax-deferred account that equals the per diem rate (currently \$60) payable under the School District's Act 93 Agreement times the number of accumulated, unused days of sick leave as of the date of Dr. Peart's retirement. However, the amount paid by the School District for any year shall not exceed the contribution limits of §415(c)(1) of the Internal Revenue Code. If the amount due under this paragraph for any year exceeds the applicable contribution limit for any year, the unpaid amount shall be contributed into Dr. Peart's tax deferred account in the next year to the extent permitted under the applicable limitations, and shall continue in each succeeding year until the entire amount due has been contributed into Dr. Peart's tax deferred account.

9. Vacation Leave.

Dr. Peart shall be credited with twenty (20) days of vacation leave on July 1st of each year of this Agreement. As of June 30th of each fiscal year, Dr. Peart may elect to

(a) carryover unused vacation leave days up to a maximum of ten (10) days per fiscal year; or

(b) have the value of the unused vacation leave days calculated at his per diem rate (1/260th of his salary in effect at the time such days were earned), contributed by the School District into his tax deferred account. Any such election shall be submitted in writing to the Board President and to the Business Manager for processing. Upon separation or termination of employment, Dr. Peart shall receive payment at this then-current per diem rate of pay for all unused days of vacation leave, up to a maximum of thirty (30) days.

10. Indemnity.

In accordance with and subject to, the provisions of the Political Subdivision Tort Claims Act, the Board shall defend, hold harmless and indemnify Dr. Peart from any and all demands, claims, suits, action and legal proceedings brought against Dr. Peart in his official capacity as agent for the School District. This obligation shall survive the termination of this Agreement.

11. Waiver of Breach.

The waiver by School District of due performance of, or compliance with, any provisions of this Agreement by Dr. Peart shall not operate or be construed as a waiver of due performance or compliance by Dr. Peart thereafter.

12. Severability.

If any provision of this Agreement shall, for any reason, be adjudged by any court of competent jurisdiction to be invalid or unenforceable, such judgment shall not affect, impair, or invalidate the remainder of this Agreement.

13. Headings.

The headings in this Agreement are for convenience only and shall not be considered as part of this Agreement.

14. Governing Law.

This Agreement shall be construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania.

15. Entire Agreement; Modification.

This Agreement sets forth the entire understanding of School District and Dr. Peart with respect to the subject matter of this Agreement and supersedes and replaces all prior representations, discussions, understandings or agreements relating to the subject matter of this Agreement. No waiver, change or modification of any of the terms of this Agreement shall be binding unless in writing and signed by both parties to this Agreement.

IN WITNESS WHEREOF, School District and Dr. Peart have signed this Agreement as of November 2, 2020, effective as of July 1, 2021.

LAMPETER-STRASBURG SCHOOL DISTRICT

Attest

By: _____
President

Attest

By: _____
Secretary

Witness

Kevin S. Peart, Ed.D.



October 19, 2020

**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, 2020. 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 March 11, 2020, 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. No new accounting policies were adopted and the application of existing policies was not changed during 2020. 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 19, 2020.

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



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

Financial Statements
Year Ended June 30, 2020



1835 Market Street, 3rd Floor
Philadelphia, PA 19103

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LAMPETER-STRASBURG SCHOOL DISTRICT

CONTENTS

INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
<i>Statement of Net Position (Deficit)</i>	14
<i>Statement of Activities</i>	15
Fund Financial Statements	
<i>Balance Sheet – Governmental Funds</i>	16
<i>Reconciliation of Governmental Funds Balance Sheet to Net Position (Deficit) of Governmental Activities on the Statement of Net Position (Deficit)</i>	17
<i>Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds</i>	18
<i>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</i>	19
<i>Statement of Net Position (Deficit) – Proprietary Funds</i>	20
<i>Statement of Revenues, Expenses and Changes in Net Position (Deficit) – Proprietary Funds</i>	21
<i>Statement of Cash Flows – Proprietary Funds</i>	22
<i>Statement of Net Position – Fiduciary Funds</i>	23
<i>Statement of Changes in Net Position – Fiduciary Fund</i>	24
Notes to Financial Statements	25
REQUIRED SUPPLEMENTARY INFORMATION	
<i>Budgetary Comparison Schedule – General Fund</i>	50
<i>Schedule of the District's Proportionate Share of the Net Pension Liability - PSERS</i>	51
<i>Schedule of the District's Pension Plan Contributions - PSERS</i>	52
<i>Schedule of Changes in OPEB Liability – Single Employer Plan</i>	53
<i>Schedule of the District's Proportionate Share of the Net OPEB Liability - PSERS</i>	54
<i>Schedule of the District's OPEB Plan Contributions - PSERS</i>	55

LAMPETER-STRASBURG SCHOOL DISTRICT

CONTENTS

SINGLE AUDIT

<i>Schedule of Expenditures of Federal Awards</i>	56
<i>Notes to Schedule of Expenditures of Federal Awards</i>	58
<i>Summary Schedule of Prior Audit Findings</i>	59
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	60
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	62
<i>Schedule of Findings and Questioned Costs</i>	64



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, 2020, 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, 2020, 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

Report on Summarized Comparative Information

We have previously audited Lampeter-Strasburg School District's 2019 financial statements, and our report dated October 2, 2019 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, 2019, 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 50 through 55 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 and certain state grants 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 and certain state grants 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 and certain state grants 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 19, 2020, 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 19, 2020**

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2020

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, 2020. 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 3,076 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 and the Borough of Strasburg. During 2019-2020, 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 2019-2020 fiscal year of \$32,997,777. During the 2019-2020 fiscal year, the District had an increase in total net position of \$3,286,887. The net position of governmental activities increased by \$3,480,689 and the net position of the business-type activities decreased by \$193,802.
- The General Fund reported an increase of fund balance of \$1,560,754, bringing the cumulative balance to \$9,371,402 at the conclusion of the 2019-2020 fiscal year.
- 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. In addition, as of March 14, 2020, Pennsylvania Governor Tom Wolf ordered the closure of the physical location of every "non-essential business" in Lancaster County, Pennsylvania for what was an extended period of time resulting in a disruption of District services and an impairment of the ability of the District to generate revenues.
- At June 30, 2020, the General Fund fund balance includes \$59,460 which is considered nonspendable, \$1,070,000 committed for debt service, \$1,300,000 assigned to retirement rate stabilization, \$48,000 assigned to technology initiatives, \$171,710 assigned for property tax assessment appeals, and an unassigned amount of \$6,722,232 or 11.90% of the \$56,509,534 General Fund expenditure budget for 2020-2021.
- Total General Fund revenues were \$432,808 more than budgeted amounts and total General Fund expenditures and other financing uses were \$1,905,326 less than budgeted amounts resulting in a net positive variance of \$2,338,134.

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.

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2020

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.

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, 2020

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 49 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 50 through 55 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 2019-2020 fiscal year the District's liabilities and deferred inflows of resources assets exceeded assets and deferred outflows of resources by \$32,997,777. The following table presents condensed information for the *Statement of Net Position (Deficit)* of the District at June 30, 2020 and 2019.

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2020

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
ASSETS						
Current assets	\$ 21,720,027	\$ 19,349,827	\$ 257,689	\$ 359,086	\$ 21,977,716	\$ 19,708,913
Noncurrent assets	46,142,087	49,314,798	145,937	102,227	46,288,024	49,417,025
Total assets	<u>67,862,114</u>	<u>68,664,625</u>	<u>403,626</u>	<u>461,313</u>	<u>68,265,740</u>	<u>69,125,938</u>
DEFERRED OUTFLOWS						
Deferred charges – pension	9,281,955	11,343,490	366,647	448,080	9,648,602	11,791,570
Deferred charges – OPEB	1,403,521	819,778	59,252	34,608	1,462,773	854,386
Deferred amounts on debt refunding	33,645	79,532	-	-	33,645	79,532
Total deferred outflows	<u>10,719,121</u>	<u>12,242,800</u>	<u>425,899</u>	<u>482,688</u>	<u>11,145,020</u>	<u>12,725,488</u>
LIABILITIES						
Current liabilities	7,005,785	7,178,162	123,409	76,449	7,129,194	7,254,611
Noncurrent liabilities	98,095,397	105,690,175	3,295,562	3,340,619	101,390,959	109,030,794
Total liabilities	<u>105,101,182</u>	<u>112,868,337</u>	<u>3,418,971</u>	<u>3,417,068</u>	<u>108,520,153</u>	<u>116,285,405</u>
DEFERRED INFLOWS						
Deferred credits – pension	3,558,736	1,595,299	140,573	63,016	3,699,309	1,658,315
Deferred credits – OPEB	181,416	184,577	7,659	7,793	189,075	192,370
Total deferred outflows	<u>3,740,152</u>	<u>1,779,876</u>	<u>148,232</u>	<u>70,809</u>	<u>3,888,384</u>	<u>1,850,685</u>
NET POSITION (DEFICIT)						
Net investment in capital assets	32,709,253	30,329,615	145,937	102,227	32,855,190	30,431,842
Restricted	2,990,221	3,197,997	-	-	2,990,221	3,197,997
Unrestricted (deficit)	(65,959,573)	(67,268,400)	(2,883,615)	(2,646,103)	(68,843,188)	(69,914,503)
Total net position (deficit)	<u>\$ (30,260,099)</u>	<u>\$ (33,740,788)</u>	<u>\$(2,737,678)</u>	<u>\$(2,543,876)</u>	<u>\$ (32,997,777)</u>	<u>\$ (36,284,664)</u>

The District's total assets as of June 30, 2020 were \$68,265,740 of which \$18,083,904 or 26.49%, consisted of cash and investments and \$46,288,024 or 67.81%, consisted of the District's net investment in capital assets. The District's total liabilities as of June 30, 2020 were \$108,520,153 of which \$13,466,479 or 12.41% consisted of general obligation debt used to acquire and construct capital assets and \$77,565,564 or 71.48%, consisted of the actuarially determined net pension liability.

The District had a deficit in unrestricted net position of \$68,843,188 at June 30, 2020. The District's unrestricted net position increased by \$1,071,315 during 2019-2020 primarily due to the results of current year operations net 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 \$2,990,221 as of June 30, 2020. Most of the District's restricted net position is related to amounts restricted for capital expenditures. A small portion, \$15,839, 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, 2020, the District's net investment in capital assets, increased by \$2,423,348 because the debt used to acquire the capital assets was being repaid faster than the capital assets were being depreciated and capital assets were acquired with funding sources other than long-term debt.

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2020

The following table presents condensed information for the *Statement of Activities* of the District for 2019 and 2018:

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
REVENUES						
Program revenues						
Charges for services	\$ 267,100	\$ 157,811	\$ 939,646	\$ 1,299,319	\$ 1,206,746	\$ 1,457,130
Operating grants and contributions	8,793,287	8,749,597	628,521	736,116	9,421,808	9,485,713
Capital grants and contributions	-	-	-	-	-	-
General revenues						
Property taxes levied for general purposes	36,825,916	35,894,899	-	-	36,825,916	35,894,899
Other taxes levied for general purposes	3,742,172	3,810,964	-	-	3,742,172	3,810,964
Grants and entitlements not restricted to specific programs	4,883,747	4,652,159	-	-	4,883,747	4,652,159
Investment earnings	399,011	518,498	4,173	8,469	403,184	526,967
Loss on disposal of capital assets	(835)	(445)	-	-	(835)	(445)
Total revenues	<u>54,910,398</u>	<u>53,783,483</u>	<u>1,572,340</u>	<u>2,043,904</u>	<u>56,482,738</u>	<u>55,827,387</u>
EXPENSES						
Instruction	34,167,195	34,527,368	-	-	34,167,195	34,527,368
Instructional student support services	3,758,224	3,755,993	-	-	3,758,224	3,755,993
Administrative and financial support services	5,411,109	5,750,007	-	-	5,411,109	5,750,007
Operation and maintenance of plant services	3,955,614	4,090,643	-	-	3,955,614	4,090,643
Pupil transportation	1,754,370	1,765,443	-	-	1,754,370	1,765,443
Student activities	1,730,808	1,273,134	-	-	1,730,808	1,273,134
Community services	6,000	6,000	-	-	6,000	6,000
Interest and amortization expense related to non-current liabilities	390,651	537,846	-	-	390,651	537,846
Food service	-	-	1,523,058	1,579,800	1,523,058	1,579,800
Child care	-	-	498,822	518,727	498,822	518,727
Total expenses	<u>51,173,971</u>	<u>51,706,434</u>	<u>2,021,880</u>	<u>2,098,527</u>	<u>53,195,851</u>	<u>53,804,961</u>
Change in net position (deficit) before transfers	3,736,427	2,077,049	(449,540)	(54,623)	3,286,887	2,022,426
Transfers	(255,738)	(17,595)	255,738	17,595	-	-
CHANGE IN NET POSITION (DEFICIT)	<u>\$ 3,480,689</u>	<u>\$ 2,059,454</u>	<u>\$ (193,802)</u>	<u>\$ (37,028)</u>	<u>\$ 3,286,887</u>	<u>\$ 2,022,426</u>

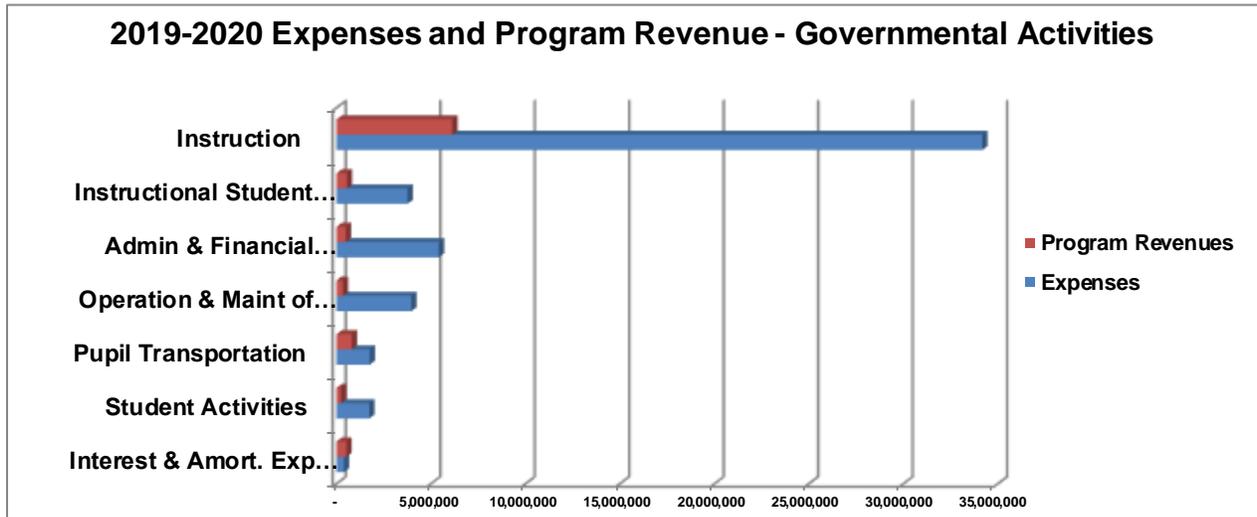
During 2019-2020, the District's net position increased by \$3,286,887 in part due to savings in salaries, medical and other benefit costs, utilities and freezes implemented in March 2020 due to COVID -19 for building, department and manager allocations. Future pension contributions, state-mandated programs 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

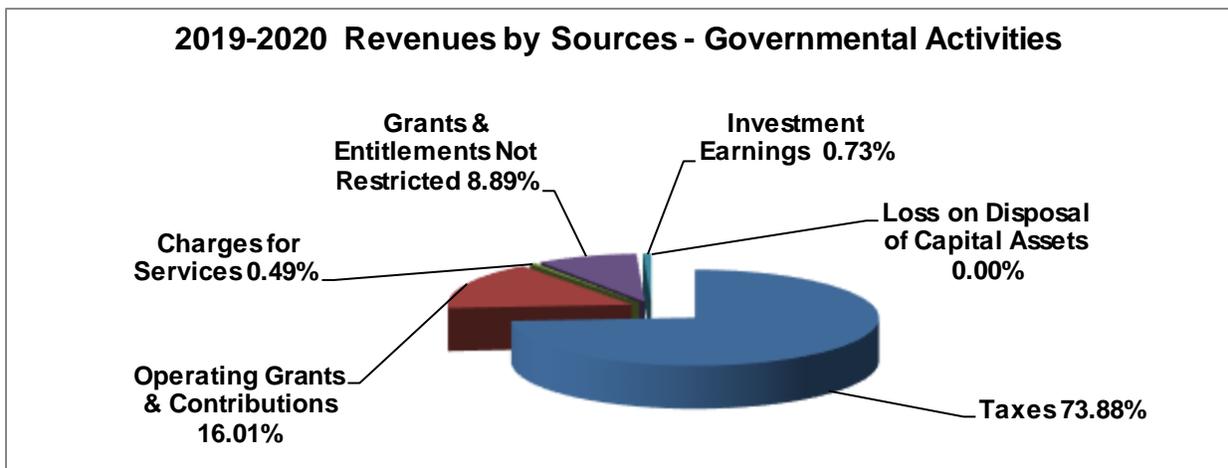
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2020

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, 2020, the District's governmental funds reported a combined fund balance of \$12,361,623 which is an increase of \$1,352,978 from the prior year. The following table summarizes the District's total governmental fund balances as of June 30, 2020 and 2019 and the total 2020 change in governmental fund balances.

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

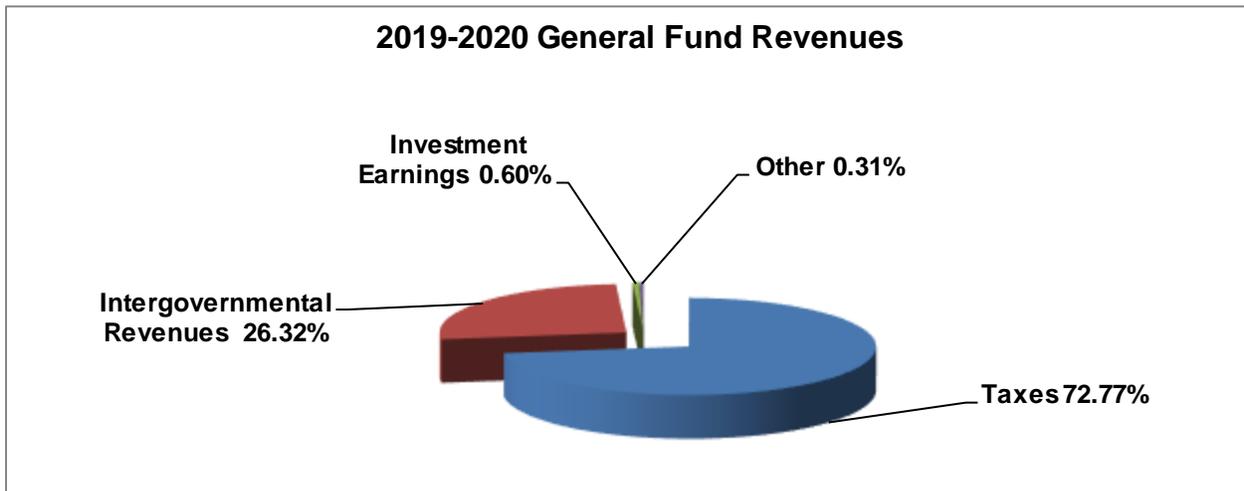
June 30, 2020

	<u>2020</u>	<u>2019</u>	<u>Change</u>
General Fund	\$ 9,371,402	\$ 7,810,648	\$1,560,754
Capital Projects Fund	2,974,382	3,184,144	(209,762)
Public Purpose Trust Fund	<u>15,839</u>	<u>13,853</u>	<u>1,986</u>
	<u>\$12,361,623</u>	<u>\$11,008,645</u>	<u>\$1,352,978</u>

GENERAL FUND

The General Fund is the District's primary operating fund. At the conclusion of the 2019-2020 fiscal year, the General Fund fund balance was \$9,371,402 representing an increase of \$1,560,754 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 2019-2020 fiscal year.

The District's reliance upon tax revenues is demonstrated by the graph below that indicates 72.77% of General Fund revenues are derived from local taxes.



General Fund Revenues and Other Financing Sources

	<u>2020</u>	<u>2019</u>	<u>\$ Change</u>	<u>% Change</u>
Tax revenues	\$39,890,652	\$39,060,603	\$ 830,049	2.13
Intergovernmental revenues	14,429,417	13,975,933	453,484	3.24
Investment earnings	328,059	440,000	(111,941)	(25.44)
Other	<u>171,310</u>	<u>153,345</u>	<u>17,965</u>	<u>11.72</u>
	<u>\$54,819,438</u>	<u>\$53,629,881</u>	<u>\$1,189,557</u>	<u>2.22</u>

Net tax revenues increased by \$830,049 or 2.13% due to several factors. A millage increase of 1.70% in 2019-2020 coupled with an increase in property assessment accounted for the current year increase in tax revenue. The following table summarizes the changes in the District's tax revenues for 2020 compared to 2019:

LAMPETER-STRASBURG SCHOOL DISTRICT

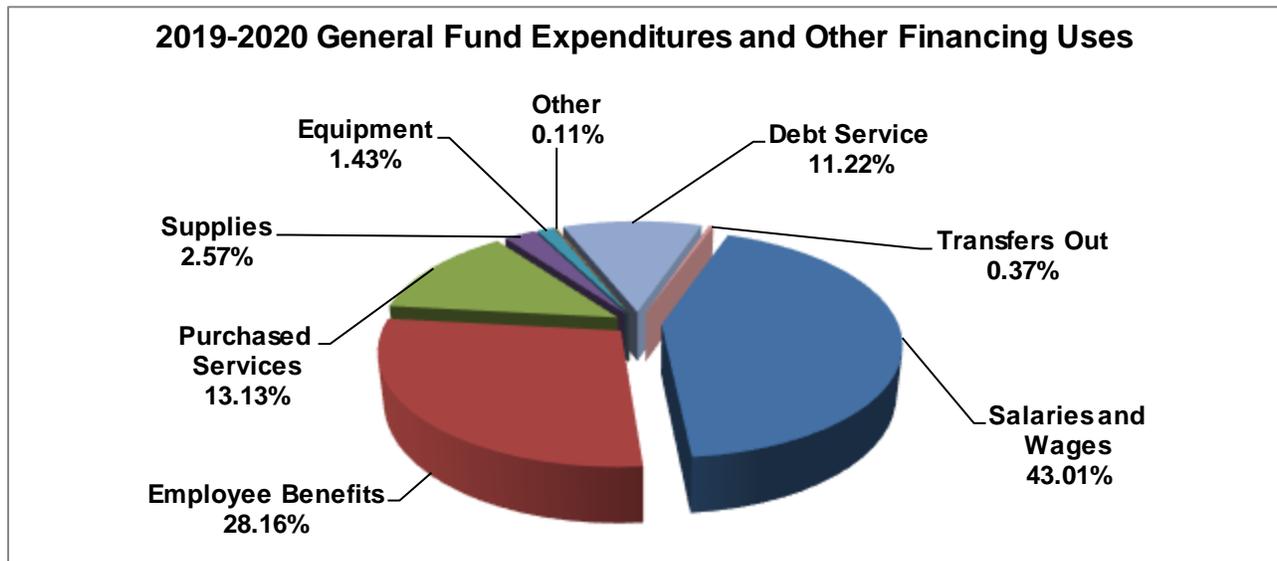
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2020

	<u>2020</u>	<u>2019</u>	<u>\$ Change</u>	<u>% Change</u>
Real estate tax	\$35,451,516	\$34,525,308	\$926,208	2.68
Interim tax	212,303	215,944	(3,641)	(1.69)
PURTA tax	35,039	38,031	(2,992)	(7.87)
Earned income tax	3,216,108	3,268,461	(52,353)	(1.60)
Transfer tax	526,064	542,235	(16,171)	(2.98)
Delinquent tax	<u>449,622</u>	<u>470,624</u>	<u>(21,002)</u>	<u>(4.46)</u>
	<u>\$39,890,652</u>	<u>\$39,060,603</u>	<u>\$830,049</u>	<u>2.13</u>

Intergovernmental revenues increased as a direct result of an increase in basic and special education subsidies and an increase in the state share for retirement expense in 2019-2020 when compared to 2018-2019.

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>2020</u>	<u>2019</u>	<u>\$ Change</u>	<u>% Change</u>
Salaries and wages	\$22,909,513	\$22,460,157	\$ 449,356	2.00
Employee benefits	14,997,561	14,680,619	316,942	2.16
Purchased services	6,991,862	6,526,335	465,527	7.13
Supplies and energy	1,368,230	1,757,635	(389,405)	(22.16)
Equipment	760,272	819,578	(59,306)	(7.24)
Other	57,232	51,836	5,396	10.41
Debt service	5,979,014	5,766,637	212,377	3.68
Transfers out	<u>195,000</u>	<u>975,000</u>	<u>(780,000)</u>	<u>(80.00)</u>
	<u>\$53,258,684</u>	<u>\$53,037,797</u>	<u>\$ 220,887</u>	<u>0.42</u>

Salaries and wages increased by \$449,356 or 2.00% in 2019-2020 compared to 2018-2019 as a result of scheduled salary increases within the District's negotiated collective bargaining agreement as well as increases for other staff.

Employee benefits increased primarily due to an increase in the required annual retirement contribution to 34.29% from 33.43% which represents a 2.51% increase over the prior year. Health insurance costs also continue to rise. The District is self-insured and received an approximately 10.25% increase in its pseudo-rate for 2020 compared to 2019.

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2020

Transfers out decreased as the School Board was unable to appropriate a Capital Projects Fund transfer due in large part for concerns related to the COVID-19 shutdown.

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 2019-2020, the Capital Projects Fund reported a decrease in fund balance of \$209,762 due to capital expenditures in the current year. The remaining fund balance of \$2,974,382 as of June 30, 2020 is restricted for future capital expenditures.

GENERAL FUND BUDGET INFORMATION

Actual revenues were \$432,808 more than budgeted amounts and actual expenditures and other financing uses were \$1,905,326 less than budgeted amounts resulting in a net overall positive variance of \$2,338,134. Major budgetary highlights for 2019-2020 were as follows:

- Total actual expenditures were under budget by \$1,700,343. This surplus is due to savings in the areas of salaries, medical insurance, other employee benefits, utilities and freezes implemented in March 2020 due to COVID-19 for building, department and manager allocations.
- Other financing sources (uses) were over budget by \$195,000 due to an unbudgeted transfer of funds to the Food Services Fund to help offset wages which were required to be paid to employees by Commonwealth of Pennsylvania Act 13 during the COVID-19 shutdown in the 2019-2020 school year.

BUSINESS-TYPE ACTIVITIES AND FOOD SERVICE FUND

During 2019-2020, the net position of the business-type activities decreased by \$193,802. The net position of the Food Service Fund decreased by \$67,999 and the net position of the School-Age Child Care Fund decreased by \$125,803. As of June 30, 2020, the business-type activities had a deficit in net position of \$2,737,678. The Food Service Fund had an increase in net position of \$5,009 and the School-Age Child Care Fund had a decrease in net position of \$114,488 prior to the recognition of the changes in 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, 2020 amounted to \$46,288,024 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 \$3,129,001 or 6.33%. The decrease was the result of current year depreciation expense and loss on disposals in excess of capital additions.

Current year depreciation expense and loss on disposals were \$3,384,420 and capital expenditures were \$255,419.

NONCURRENT LIABILITIES

At the end of the current fiscal year, the District had total general obligation debt of \$13,466,479 consisting of \$6,030,000 in bonds payable, \$7,418,000 in notes payable, and \$18,479 unamortized bond premiums. The entire amount is backed by the full faith and credit of the District. The District's general obligation debt (net of unamortized premium) decreased by \$5,598,236 or 29.36% during the fiscal year.

LAMPETER-STRASBURG SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED

June 30, 2020

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 \$119,284,654 which exceeds the District's outstanding general obligation debt as of June 30, 2020.

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 \$77,565,564 as of June 30, 2020. The District's net pension liability decreased by \$2,938,436 or 3.65% 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 \$7,024,542 as of June 30, 2020. The District's net OPEB liability increased by \$812,280 or 13.08% during the fiscal year.

Other noncurrent liabilities consist of the District's liabilities for capital leases and accrued retirement bonuses, which totaled \$3,334,374 as of June 30, 2020. These liabilities increased by \$84,558 or 2.60% 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 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 hope to continue gathering information as we look to build future budgets. All internal groups are aware of the concerns and continue to rise up to meet the challenges.

The District adopted a 2020-2021 budget totaling \$56,509,534 including a budgeted use of fund balance of \$2,995,944 in General Fund fund balance as of June 30, 2020 and the real estate tax millage was held flat at 16.9269 mills.

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. While some exceptions may apply that would allow for a tax increase in excess of the index, the District will face pressure to keep tax increases at or below the allowable increase for the foreseeable future. In addition, recent legislation has severely hampered the potential benefits of using special exceptions in future years. Another implication of the new law includes earlier budgetary planning cycles.

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, 2020

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 2020-2021 is 34.51%, which is an increase of 0.64% from the 2019-2020 employer contribution rate of 34.29%. The employer contribution rate for 2021-2022 is projected at 34.95% and expected to continue to climb to 35.62% in 2022-2023.

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, PO Box 428, Lampeter, PA 17537.

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF NET POSITION (DEFICIT)

June 30, 2020

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
CURRENT ASSETS			
Cash and cash equivalents	\$ 3,923,065	\$ 172,351	\$ 4,095,416
Investments	13,876,682	111,806	13,988,488
Taxes receivable	1,116,418	-	1,116,418
Due from other governments	2,195,392	7,546	2,202,938
Internal balances	112,390	(112,390)	-
Other receivables	436,620	-	436,620
Inventories	59,460	78,376	137,836
Total current assets	<u>21,720,027</u>	<u>257,689</u>	<u>21,977,716</u>
NONCURRENT ASSETS			
Capital assets, net	46,142,087	145,937	46,288,024
Total assets	<u>67,862,114</u>	<u>403,626</u>	<u>68,265,740</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - pension	9,281,955	366,647	9,648,602
Deferred charges - OPEB	1,403,521	59,252	1,462,773
Deferred amounts on debt refunding	33,645	-	33,645
Total deferred outflows of resources	<u>10,719,121</u>	<u>425,899</u>	<u>11,145,020</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION (DEFICIT)			
CURRENT LIABILITIES			
Accounts payable	670,462	1,674	672,136
Accrued salaries, payroll withholdings and benefits	5,832,823	28,924	5,861,747
Due to other governments	398,565	-	398,565
Accrued interest payable	94,694	-	94,694
Unearned revenue	9,241	92,811	102,052
Total current liabilities	<u>7,005,785</u>	<u>123,409</u>	<u>7,129,194</u>
NONCURRENT LIABILITIES			
Due within one year	5,835,324	-	5,835,324
Due in more than one year	92,260,073	3,295,562	95,555,635
Total noncurrent liabilities	<u>98,095,397</u>	<u>3,295,562</u>	<u>101,390,959</u>
Total liabilities	<u>105,101,182</u>	<u>3,418,971</u>	<u>108,520,153</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred credits - pension	3,558,736	140,573	3,699,309
Deferred credits - OPEB	181,416	7,659	189,075
Total deferred outflows of resources	<u>3,740,152</u>	<u>148,232</u>	<u>3,888,384</u>
NET POSITION (DEFICIT)			
Net investment in capital assets	32,709,253	145,937	32,855,190
Restricted	2,990,221	-	2,990,221
Unrestricted (deficit)	(65,959,573)	(2,883,615)	(68,843,188)
Total net position (deficit)	<u>\$ (30,260,099)</u>	<u>\$ (2,737,678)</u>	<u>\$ (32,997,777)</u>

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

Year ended June 30, 2020

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position (Deficit)</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
GOVERNMENTAL ACTIVITIES							
Instruction	\$ 34,167,195	\$ 39,547	\$ 6,081,547	\$ -	\$ (28,046,101)	\$ -	\$ (28,046,101)
Instructional student support	3,758,224	-	542,932	-	(3,215,292)	-	(3,215,292)
Administrative and financial support services	5,411,109	-	497,686	-	(4,913,423)	-	(4,913,423)
Operation and maintenance of plant services	3,955,614	89,903	247,626	-	(3,618,085)	-	(3,618,085)
Pupil transportation	1,754,370	2,720	809,644	-	(942,006)	-	(942,006)
Student activities	1,730,808	134,930	99,935	-	(1,495,943)	-	(1,495,943)
Community services	6,000	-	-	-	(6,000)	-	(6,000)
Interest and amortization expense related to noncurrent liabilities	390,651	-	513,917	-	123,266	-	123,266
Total governmental activities	<u>51,173,971</u>	<u>267,100</u>	<u>8,793,287</u>	<u>-</u>	<u>(42,113,584)</u>	<u>-</u>	<u>(42,113,584)</u>
BUSINESS-TYPE ACTIVITIES							
Food service	1,523,058	627,440	571,428	-	-	(324,190)	(324,190)
Child care	498,822	312,206	57,093	-	-	(129,523)	(129,523)
Total business-type activities	<u>2,021,880</u>	<u>939,646</u>	<u>628,521</u>	<u>-</u>	<u>-</u>	<u>(453,713)</u>	<u>(453,713)</u>
Total primary government	<u>\$ 53,195,851</u>	<u>\$ 1,206,746</u>	<u>\$ 9,421,808</u>	<u>\$ -</u>	<u>(42,113,584)</u>	<u>(453,713)</u>	<u>(42,567,297)</u>
GENERAL REVENUES							
Property taxes levied for general purposes					36,825,916	-	36,825,916
Other taxes levied for general purposes					3,742,172	-	3,742,172
Grants and entitlements not restricted to specific programs					4,883,747	-	4,883,747
Investment earnings					399,011	4,173	403,184
Loss on disposal of capital assets					(835)	-	(835)
TRANSFERS					<u>(255,738)</u>	<u>255,738</u>	<u>-</u>
Total general revenues and transfers					<u>45,594,273</u>	<u>259,911</u>	<u>45,854,184</u>
CHANGE IN NET POSITION (DEFICIT)					3,480,689	(193,802)	3,286,887
NET POSITION (DEFICIT)							
Beginning of year					<u>(33,740,788)</u>	<u>(2,543,876)</u>	<u>(36,284,664)</u>
End of year					<u>\$ (30,260,099)</u>	<u>\$ (2,737,678)</u>	<u>\$ (32,997,777)</u>

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2020

	Major Funds			Total
	General Fund	Capital Projects Fund	Public Purpose Trust	
ASSETS				
Cash and cash equivalents	\$ 2,717,184	\$ 430,600	\$ 15,839	\$ 3,163,623
Investments	10,043,787	2,543,782	-	12,587,569
Taxes receivable, net	1,116,418	-	-	1,116,418
Due from other funds	290,607	-	-	290,607
Due from other governments	2,195,392	-	-	2,195,392
Other receivables	25,088	-	-	25,088
Inventories	59,460	-	-	59,460
Total assets	\$ 16,447,936	\$ 2,974,382	\$ 15,839	\$ 19,438,157
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 268,342	\$ -	\$ -	\$ 268,342
Due to other funds	178,217	-	-	178,217
Accrued salaries, payroll withholdings and benefits	5,832,823	-	-	5,832,823
Due to other governments	398,565	-	-	398,565
Unearned revenue	68,847	-	-	68,847
Total liabilities	6,746,794	-	-	6,746,794
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - property and per capita taxes	329,740	-	-	329,740
FUND BALANCES				
Nonspendable				
Inventories	59,460	-	-	59,460
Restricted for				
Capital projects	-	2,974,382	-	2,974,382
Student organizations	-	-	15,839	15,839
Committed for				
Debt service	1,070,000	-	-	1,070,000
Assigned to				
Employer retirement rate stabilization	1,300,000	-	-	1,300,000
Property tax assessment appeals	171,710	-	-	171,710
Technology initiatives	48,000	-	-	48,000
Unassigned	6,722,232	-	-	6,722,232
Total fund balances	9,371,402	2,974,382	15,839	12,361,623
Total liabilities, deferred inflows of resources and fund balances	\$ 16,447,936	\$ 2,974,382	\$ 15,839	\$ 19,438,157

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, 2020

TOTAL GOVERNMENTAL FUND BALANCES	\$ 12,361,623
<p>Amounts reported for governmental activities in the statement of net position (deficit) are different because:</p>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.	46,142,087
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).	33,645
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.	6,945,324
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.	389,346
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).	2,057,967
Noncurrent liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds balance sheet.	(98,095,397)
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>(94,694)</u>
NET POSITION (DEFICIT) OF GOVERNMENTAL ACTIVITIES	<u>\$ (30,260,099)</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

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

Year ended June 30, 2020

	Major Funds			Total
	General Fund	Capital Projects Fund	Public Purpose Trust	
REVENUES				
Local sources	\$ 40,600,409	\$ 46,674	\$ 3,503	\$ 40,650,586
State sources	13,150,093	-	-	13,150,093
Federal sources	1,068,936	-	-	1,068,936
Total revenues	<u>54,819,438</u>	<u>46,674</u>	<u>3,503</u>	<u>54,869,615</u>
EXPENDITURES				
Current				
Instruction	31,513,577	-	-	31,513,577
Support services	14,488,674	-	-	14,488,674
Operation of noninstructional services	1,082,402	-	1,517	1,083,919
Facilities acquisition, construction and improvement services	-	200,161	-	200,161
Debt service	5,979,014	53,441	-	6,032,455
Total expenditures	<u>53,063,667</u>	<u>253,602</u>	<u>1,517</u>	<u>53,318,786</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,755,771</u>	<u>(206,928)</u>	<u>1,986</u>	<u>1,550,829</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from extended term financing	-	57,904	-	57,904
Refund of prior year receipts	(17)	-	-	(17)
Transfers in	-	-	-	-
Transfers out	(195,000)	(60,738)	-	(255,738)
Total other financing sources (uses)	<u>(195,017)</u>	<u>(2,834)</u>	<u>-</u>	<u>(197,851)</u>
NET CHANGE IN FUND BALANCES	1,560,754	(209,762)	1,986	1,352,978
FUND BALANCES				
Beginning of year	7,810,648	3,184,144	13,853	11,008,645
End of year	<u>\$ 9,371,402</u>	<u>\$ 2,974,382</u>	<u>\$ 15,839</u>	<u>\$ 12,361,623</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, 2020

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS **\$ 1,352,978**

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 assets exceeded capital outlays in the current period.

Capital outlay expenditures	\$ 194,681	
Net book value of disposed assets	(6,437)	
Depreciation expense	<u>(3,360,955)</u>	(3,172,711)

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 increased by this amount in the current period.

Deferred inflows of resources June 30, 2019	(366,317)	
Deferred inflows of resources June 30, 2020	<u>389,346</u>	23,029

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.

1,116,626

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	5,568,000	
Proceeds from extended term financing	(57,904)	
Repayment of extended term financing	39,511	
Amortization of premiums and deferred amounts on refunding	<u>(15,651)</u>	5,533,956

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	49,944	
Change in net pension liability and related deferred inflows and outflows	(1,198,196)	
Current year change in accrued retirement bonuses	(61,332)	
Change in net OPEB liability and related deferred inflows and outflows	<u>(163,605)</u>	<u>(1,373,189)</u>

CHANGE IN NET POSITION (DEFICIT) OF GOVERNMENTAL ACTIVITIES **\$ 3,480,689**

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF NET POSITION (DEFICIT) - PROPRIETARY FUNDS

June 30, 2020

	Major Funds			Internal Service Fund
	Food Service Fund	School-Age Child Care Fund	Total	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
CURRENT ASSETS				
Cash and cash equivalents	\$ 43,971	\$ 128,380	\$ 172,351	\$ 759,442
Investments	-	111,806	111,806	1,289,113
Due from other governments	7,546	-	7,546	-
Due from other funds	113,226	64,991	178,217	-
Other receivables	-	-	-	411,532
Inventories	78,376	-	78,376	-
Total current assets	<u>243,119</u>	<u>305,177</u>	<u>548,296</u>	<u>2,460,087</u>
NONCURRENT ASSETS				
Capital assets, net	145,937	-	145,937	-
Total assets	<u>389,056</u>	<u>305,177</u>	<u>694,233</u>	<u>2,460,087</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - pension	254,724	111,923	366,647	-
Deferred charges - OPEB	38,512	20,740	59,252	-
Total deferred outflows of resources	<u>293,236</u>	<u>132,663</u>	<u>425,899</u>	<u>-</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION (DEFICIT)				
CURRENT LIABILITIES				
Accounts payable	\$ -	\$ 1,674	\$ 1,674	\$ 402,120
Due to other funds	290,607	-	290,607	-
Accrued salaries, payroll withholdings and benefits	15,059	13,865	28,924	-
Unearned revenue	92,811	-	92,811	-
Total current liabilities	<u>398,477</u>	<u>15,539</u>	<u>414,016</u>	<u>402,120</u>
NONCURRENT LIABILITIES				
Due within one year	-	-	-	-
Due in more than one year	2,293,636	1,001,926	3,295,562	-
Total noncurrent liabilities	<u>2,293,636</u>	<u>1,001,926</u>	<u>3,295,562</u>	<u>-</u>
Total liabilities	<u>2,692,113</u>	<u>1,017,465</u>	<u>3,709,578</u>	<u>402,120</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	97,662	42,911	140,573	-
Deferred charges - OPEB	4,977	2,682	7,659	-
Total deferred inflows of resources	<u>102,639</u>	<u>45,593</u>	<u>148,232</u>	<u>-</u>
NET POSITION (DEFICIT)				
Net investment in capital assets	145,937	-	145,937	-
Unrestricted (deficit)	(2,258,397)	(625,218)	(2,883,615)	2,057,967
Total net position (deficit)	<u>\$ (2,112,460)</u>	<u>\$ (625,218)</u>	<u>\$ (2,737,678)</u>	<u>\$ 2,057,967</u>

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

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

Year ended June 30, 2020

	Major Funds		Total	Internal Service Fund
	Food Service Fund	School-Age Child Care Fund		
OPERATING REVENUES				
Charges for services	\$ 627,440	\$ 312,206	\$ 939,646	\$ 5,400,681
OPERATING EXPENSES				
Salaries	555,890	287,558	843,448	-
Employee benefits	384,726	189,939	574,665	4,308,263
Purchased professional and technical services	14,294	560	14,854	-
Supplies	551,120	20,765	571,885	-
Depreciation	17,028	-	17,028	-
Total operating expenses	<u>1,523,058</u>	<u>498,822</u>	<u>2,021,880</u>	<u>4,308,263</u>
Operating income (loss)	<u>(895,618)</u>	<u>(186,616)</u>	<u>(1,082,234)</u>	<u>1,092,418</u>
NONOPERATING REVENUES				
Earnings on investments	453	3,720	4,173	24,208
State sources	139,045	57,093	196,138	-
Federal sources	432,383	-	432,383	-
Total nonoperating revenues	<u>571,881</u>	<u>60,813</u>	<u>632,694</u>	<u>24,208</u>
CHANGE IN NET POSITION (DEFICIT) BEFORE TRANSFERS	<u>(323,737)</u>	<u>(125,803)</u>	<u>(449,540)</u>	<u>1,116,626</u>
TRANSFERS IN	<u>255,738</u>	<u>-</u>	<u>255,738</u>	<u>-</u>
CHANGE IN NET POSITION (DEFICIT)	<u>(67,999)</u>	<u>(125,803)</u>	<u>(193,802)</u>	<u>1,116,626</u>
NET POSITION (DEFICIT)				
Beginning of year	<u>(2,044,461)</u>	<u>(499,415)</u>	<u>(2,543,876)</u>	<u>941,341</u>
End of year	<u>\$ (2,112,460)</u>	<u>\$ (625,218)</u>	<u>\$ (2,737,678)</u>	<u>\$ 2,057,967</u>

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

Year ended June 30, 2020

	Major Funds			Internal Service Fund
	Food Service Fund	School-Age Child Care Fund	Total	
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from charges for services	\$ 654,386	\$ 307,859	\$ 962,245	\$ -
Cash received from assessments made to other funds	-	-	-	5,304,306
Cash payments to employees for services	(874,450)	(457,379)	(1,331,829)	-
Cash payments for insurance claims	-	-	-	(5,132,063)
Cash payments to supplies for goods and services	(517,511)	(20,956)	(538,467)	-
Net cash provided by (used for) operating activities	(737,575)	(170,476)	(908,051)	172,243
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
State sources	145,739	57,093	202,832	-
Federal sources	352,002	-	352,002	-
Net cash provided by noncapital financing activities	497,741	57,093	554,834	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(60,738)	-	(60,738)	-
Transfers in	255,738	-	255,738	-
Net cash provided by capital and related financing activities	195,000	-	195,000	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Earnings on investments	453	3,720	4,173	24,208
Net sale (purchase) of investments	-	146,896	146,896	(21,953)
Net cash provided by investing activities	453	150,616	151,069	2,255
Net increase (decrease) in cash	(44,381)	37,233	(7,148)	174,498
CASH				
Beginning of year	88,352	91,147	179,499	584,944
Ending of year	\$ 43,971	\$ 128,380	\$ 172,351	\$ 759,442
Reconciliation of operating loss to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (895,618)	\$ (186,616)	\$ (1,082,234)	\$ 1,092,418
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities				
Depreciation	17,028	-	17,028	-
Donated commodities used	73,116	-	73,116	-
(Increase) decrease in				
Due from other funds	(3,272)	(6,132)	(9,404)	-
Other receivables	1,821	1,785	3,606	(96,375)
Inventories	(20,216)	-	(20,216)	-
Increase (decrease) in				
Accounts payable	(4,997)	369	(4,628)	(823,800)
Due to other funds	(15,098)	(10,964)	(26,062)	-
Accrued salaries, payroll withholdings and benefits	9,818	13,373	23,191	-
Unearned revenue	28,397	-	28,397	-
Noncurrent liabilities and deferred charges and credits	71,446	17,709	89,155	-
Net cash provided by (used for) operating activities	\$ (737,575)	\$ (170,476)	\$ (908,051)	\$ 172,243
SUPPLEMENTAL DISCLOSURE				
Noncash noncapital financing activity				
USDA donated commodities	\$ 73,116	\$ -	\$ 73,116	\$ -

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF NET POSITION - FIDUCIARY FUNDS

June 30, 2020

	Private- Purpose Trust	Agency Funds
ASSETS		
Cash and cash equivalents	<u>\$ 203,194</u>	<u>\$ 150,137</u>
LIABILITIES		
Accounts payable	2,800	19,440
Due to student groups	<u>-</u>	<u>130,697</u>
Total liabilities	<u>2,800</u>	<u>\$ 150,137</u>
NET POSITION		
Net position held in trust for scholarships	<u>\$ 200,394</u>	

LAMPETER-STRASBURG SCHOOL DISTRICT

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUND

Year ended June 30, 2020

	Private- Purpose Trust
ADDITIONS	
Gifts and contributions	\$ 5,801
Investment earnings	<u>885</u>
Total additions	<u>6,686</u>
DEDUCTIONS	
Scholarships awarded and fees paid	<u>6,700</u>
CHANGE IN NET POSITION	(14)
NET POSITION	
Beginning of year	<u>200,408</u>
End of year	<u>\$200,394</u>

See accompanying notes

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

(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, 2020

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, 2020

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 account for the assets held by the District as a trustee or agent for individuals, private organizations and/or governmental units and are, therefore, not available to support the District's own programs. The District accounts for these assets in a private-purpose trust and agency fund. 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. The agency fund accounts for funds held on behalf of the students in the District. The measurement focus and basis of accounting for the private-purpose trust is the same as for proprietary funds, while the agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

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

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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 – August 31	- Discount period, 2% of gross levy
September 1 – October 31	- Face period
November 1 to collection	- Penalty period, 10% of gross levy
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 2019-2020 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 three installments. These installments have the following due dates:

Installment One	- August 31
Installment Two	- October 31
Installment Three	- December 31

The discount (two percent) is not applicable to installment payments; however, the penalty (10 percent) will be added if second and third installments are paid subsequent to the due dates.

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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, 2020.

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.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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.

New Accounting Pronouncements

GASB Statement No. 84 "*Fiduciary Activities*" will be effective for the District for the year ended June 30, 2021. 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. GASB Statement No. 84 establishes 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.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

GASB Statement No. 90 "*Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*" will be effective for the District for the year ended June 30, 2021. GASB Statement No. 90 improves 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 defines a majority equity interest and specifies 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.

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.

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.

(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.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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, 2020, the carrying amount of the District's deposits was \$13,937,519 and the bank balance was \$14,174,713. 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, \$500,000 was covered by federal depository insurance and \$7,195,855 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, 2020, PSDLAF was rated as AAA by a nationally recognized statistical rating agency.

Investments

As of June 30, 2020, 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	\$2,068,048	\$2,068,048	\$ -	\$ -	\$ -
Government and agency bonds	2,431,668	2,431,668	-	-	-
	<u>\$4,499,716</u>	<u>\$4,499,716</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PSDLAF collateralized investment pool and government and agency bonds were valued using Level 2 inputs.

Reconciliation of Investments to the Financial Statements

Total investments above	\$ 4,499,716
Time deposits classified as investments on balance sheet	9,488,772
Total investments per financial statements	<u>\$13,988,488</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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, 2020.

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, 2020, 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, 2020 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>5,546,221</u>	<u>75,091</u>	<u>5,621,312</u>	<u>-</u>
Total capital assets not being depreciated	<u>11,706,121</u>	<u>75,091</u>	<u>5,621,312</u>	<u>6,159,900</u>
Capital assets being depreciated				
Buildings and improvements	83,396,864	5,626,042	-	89,022,906
Furniture and equipment	<u>4,001,486</u>	<u>114,860</u>	<u>155,573</u>	<u>3,960,773</u>
Total capital assets being depreciated	<u>87,398,350</u>	<u>5,740,902</u>	<u>155,573</u>	<u>92,983,679</u>
Less accumulated depreciation for				
Buildings and improvements	(47,707,649)	(2,984,699)	-	(50,692,348)
Furniture and equipment	<u>(2,082,024)</u>	<u>(376,256)</u>	<u>(149,136)</u>	<u>(2,309,144)</u>
Total accumulated depreciation	<u>(49,789,673)</u>	<u>(3,360,955)</u>	<u>(149,136)</u>	<u>(53,001,492)</u>
Total capital assets being depreciated, net	<u>37,608,677</u>	<u>2,379,947</u>	<u>6,437</u>	<u>39,982,187</u>
Governmental activities, net	<u>\$ 49,314,798</u>	<u>\$ 2,455,038</u>	<u>\$ 5,627,749</u>	<u>\$ 46,142,087</u>
Business-type activities				
Capital assets being depreciated				
Machinery and equipment	\$ 526,495	\$ 60,738	\$ -	\$ 587,233
Less accumulated depreciation				
Machinery and equipment	<u>(424,268)</u>	<u>(17,028)</u>	<u>-</u>	<u>(441,296)</u>
Business-type activities, net	<u>\$ 102,227</u>	<u>\$ 43,710</u>	<u>\$ -</u>	<u>\$ 145,937</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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

Governmental activities		
Instruction		\$2,374,441
Administrative and financial support services		133,342
Operation and maintenance of plant services		156,289
Pupil transportation		44,421
Student activities		<u>652,462</u>
Total depreciation expense – governmental activities		<u>\$3,360,955</u>
Business-type activities		
Food service		<u>\$ 17,028</u>

(5) INTERNAL RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2020 is as follows:

<u>Receivable To</u>	<u>Amount</u>	<u>Payable From</u>	<u>Amount</u>
School-Age Child Care Fund	\$ 64,991	General Fund	\$ 64,991
Food Service Fund	113,226	General Fund	113,226
General Fund	<u>290,607</u>	Food Service Fund	<u>290,607</u>
	<u>\$468,824</u>		<u>\$468,824</u>

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, 2020 is as follows:

<u>Transfers In</u>	<u>Amount</u>	<u>Transfers Out</u>	<u>Amount</u>
Food Service Fund	\$195,000	General Fund	\$195,000
Food Service Fund	<u>60,738</u>	Capital Projects Fund	<u>60,738</u>
	<u>\$255,738</u>		<u>\$255,738</u>

Transfers from the General Fund to the Food Service Fund represent transfers to subsidize costs associated with food service operations. 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, 2020:

	<u>Balance July 1, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2020</u>	<u>Amount Due Within One Year</u>
Governmental activities					
General obligation debt					
Bonds payable	\$ 6,570,000	\$ -	\$ 540,000	\$ 6,030,000	\$ 545,000
Notes payable	12,446,000	-	5,028,000	7,418,000	5,233,000
Bond premiums	<u>48,715</u>	<u>-</u>	<u>30,236</u>	<u>18,479</u>	<u>15,090</u>
Total general obligation debt	<u>19,064,715</u>	<u>-</u>	<u>5,598,236</u>	<u>13,466,479</u>	<u>5,793,090</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

Other noncurrent liabilities					
Capital leases	101,195	57,904	39,511	119,588	42,234
Accrued retirement bonuses	3,125,363	61,332	-	3,186,695	-
OPEB liability	2,599,665	721,433	-	3,321,098	-
Net OPEB liability – PSERS	3,354,389	29,076	-	3,383,465	-
Net pension liability – PSERS	<u>77,444,848</u>	<u>-</u>	<u>2,826,776</u>	<u>74,618,072</u>	<u>-</u>
Total other noncurrent liabilities	<u>86,625,460</u>	<u>869,745</u>	<u>2,866,287</u>	<u>84,628,918</u>	<u>42,234</u>
Total governmental activities	<u>105,690,175</u>	<u>869,745</u>	<u>8,464,523</u>	<u>98,095,397</u>	<u>5,835,324</u>
Business-type activities					
Accrued retirement bonuses	23,258	4,833	-	28,091	-
OPEB liability	116,597	60,543	-	177,140	-
Net OPEB liability – PSERS	141,611	1,228	-	142,839	-
Net pension liability – PSERS	<u>3,059,152</u>	<u>-</u>	<u>111,660</u>	<u>2,947,492</u>	<u>-</u>
Total business-type activities	<u>3,340,618</u>	<u>66,604</u>	<u>111,660</u>	<u>3,295,562</u>	<u>-</u>
Total noncurrent liabilities	<u>\$109,030,793</u>	<u>\$936,349</u>	<u>\$8,576,183</u>	<u>\$101,390,959</u>	<u>\$5,835,324</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.

General obligation debt outstanding as of June 30, 2020 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 bonds				
Series of 2017	2.41%	\$ 7,555,000	03/01/2027	<u>\$ 6,030,000</u>
General obligation notes				
Series of 2002	2.01% - 2.64%	\$15,000,000	02/05/2022	2,193,000
Series of 2014	0.50% - 3.00%	\$ 9,995,000	02/15/2022	<u>5,225,000</u>
Total general obligation notes				<u>7,418,000</u>
Total general obligation debt				<u>\$13,448,000</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>
2021	\$ 5,778,000	\$307,291	\$ 6,085,291
2022	4,740,000	176,325	4,916,325
2023	560,000	70,613	630,613
2024	575,000	57,117	632,117
2025	585,000	43,259	628,259
2026-2027	<u>1,210,000</u>	<u>43,862</u>	<u>1,253,862</u>
	<u>\$13,448,000</u>	<u>\$698,467</u>	<u>\$14,146,467</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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, 2020 was an asset of \$301,825. 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).

(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, 2020 are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 42,234	\$4,685	\$ 46,919
2022	36,508	2,851	39,359
2023	24,482	1,400	25,882
2024	15,279	415	15,694
2025	<u>1,085</u>	<u>7</u>	<u>1,092</u>
	<u>\$119,588</u>	<u>\$9,358</u>	<u>\$128,946</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, 2020:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Accrued retirement benefit	\$2,248,225	\$10,015
Accumulated sick day payout	<u>938,470</u>	<u>18,076</u>
	<u>\$3,186,695</u>	<u>\$28,091</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

(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.

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.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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%.

Employer Contributions

The District's contractually required contribution rate for fiscal year ended June 30, 2020 was 33.43% 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 \$7,595,486 for the year ended June 30, 2020.

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

At June 30, 2020, the District reported a liability of \$77,565,564 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2018 to June 30, 2019. 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, 2019, the District's proportion was 0.1658 percent, which was a decrease of 0.0019 percent from its proportion measured as of June 30, 2018. As of June 30, 2020, the net pension liability of \$74,618,072 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 \$2,947,492 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, 2020, the District recognized pension expense of \$8,800,000. At June 30, 2020, 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	\$ 427,136	\$2,570,865
Changes in assumptions	741,494	-
Difference between expected and actual investment earnings	-	222,194
Changes in proportions	834,900	906,250
Difference between employer contributions and proportionate share of total contributions	49,586	-
Contributions subsequent to the measurement date	<u>7,595,486</u>	<u>-</u>
	<u>\$9,648,602</u>	<u>\$3,699,309</u>

\$7,595,486 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, 2020 (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:

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

Measurement Date
Year ended June 30,

2020	\$ 602,220
2021	(1,388,761)
2022	(998,715)
2023	<u>139,063</u>
	<u><u>\$(1,646,193)</u></u>

Actuarial Assumptions

The total pension liability as of June 30, 2019 was determined by rolling forward PSERS's total pension liability as the June 30, 2018 actuarial valuation to June 30, 2019 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, 2019 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	20.00 %	5.60%
Fixed income	36.00 %	1.90%
Commodities	8.00 %	2.70%
Absolute return	10.00 %	3.40%
Risk parity	10.00 %	4.10%
Infrastructure/MLPs	8.00 %	5.50%
Real estate	10.00 %	4.10%
Alternative investments	15.00 %	7.40%
Cash	3.00 %	0.30%
Financing (LIBOR)	<u>(20.00)%</u>	0.70%
	<u>100.00 %</u>	

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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, 2019.

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.

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</u> <u>6.25%</u>	<u>Current</u> <u>Discount</u> <u>Rate</u> <u>7.25%</u>	<u>1% Increase</u> <u>8.25%</u>
District's proportionate share of the net pension liability	<u>\$96,616,430</u>	<u>\$77,565,564</u>	<u>\$61,434,159</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.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

OPEB Liability

The District's OPEB liability has been measured as of June 30, 2020. 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 \$3,498,238, all of which is unfunded. As of June 30, 2020, the OPEB liability of \$3,321,098 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 \$177,140 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, 2020 was as follows:

Balances as of July 1, 2019	<u>\$2,786,448</u>
Changes for the year:	
Service cost	29,442
Interest on total OPEB liability	81,321
Differences between expected and actual experience	121,533
Change of assumptions	660,443
Benefit payments	<u>(180,949)</u>
Net changes	<u>711,790</u>
Balances as of June 30, 2020	<u>\$3,498,238</u>

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

For the year ended June 30, 2020, the District recognized OPEB expense of 387,455. At June 30, 2020, 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	\$ 97,656	\$32,761
Changes in assumptions	<u>991,209</u>	<u>-</u>
	<u>\$1,088,865</u>	<u>\$32,761</u>

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

<u>Year ended June 30,</u>	
2021	\$ 239,699
2022	239,699
2023	239,699
2024	239,699
2025	<u>97,308</u>
	<u>\$1,056,104</u>

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

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

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
OPEB liability	<u>\$3,070,355</u>	<u>\$3,498,238</u>	<u>\$3,977,814</u>

Sensitivity of the OPEB Liability to Changes in the Discount Rate

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:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
	<u>2.50%</u>	<u>3.50%</u>	<u>4.50%</u>
OPEB Liability	<u>\$3,756,320</u>	<u>\$3,498,238</u>	<u>\$3,269,519</u>

Actuarial Methods and Significant Assumptions

The OPEB Liability as of June 30, 2020, was determined by rolling forward the OPEB liability as of July 1, 2019 to June 30, 2020 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, 2019, 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.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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, 2019, 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, 2020 was 0.83% 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 \$190,739 for the year ended June 30, 2020.

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

At June 30, 2020, the District reported a liability of \$3,526,304 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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, 2018 to June 30, 2019. 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, 2019, the District's proportion was 0.1658 percent, which was a decrease of 0.0019 percent from its proportion measured as of June 30, 2018. As of June 30, 2020, the OPEB liability of \$3,383,465 is related to the governmental funds and is recorded in the governmental activities in the government-wide statement of net position and the remaining \$142,839 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, 2020, the District recognized negative OPEB expense of 174,000. At June 30, 2020, 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	\$ 19,826	\$ -
Changes in assumptions	116,835	104,797
Net difference between projected and actual investment earnings	5,937	-
Changes in proportions	40,571	49,286
Difference between employer contributions and their proportionate share of total contributions	-	2,231
Contributions subsequent to the measurement date	<u>190,739</u>	<u>-</u>
	<u>\$373,908</u>	<u>\$156,314</u>

\$190,739 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, 2020 (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:

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

Measurement Date
Year ended June 30,

2020	\$ 1,309
2021	1,309
2022	1,120
2023	435
2024	16,173
Thereafter	<u>6,509</u>
	<u>\$26,855</u>

Actuarial Assumptions

The OPEB liability as of June 30, 2019, was determined by rolling forward the PSERS' OPEB liability as of June 30, 2018 to June 30, 2019 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – entry age normal – level % of pay
- Investment return – 2.79% – 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, 2017 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, 2016 determined the employer contribution rate for fiscal year 2019.
- 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.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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	13.20%	0.20%
US Core Fixed Income	83.10%	1.00%
Non-US Developed Fixed	<u>3.70%</u>	0.00%
	<u>100.00%</u>	

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, 2019.

Discount Rate

The discount rate used to measure the OPEB liability was 2.79%. 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 2.79% which represents the Standard & Poor's 20-year municipal bond rate at June 30, 2019, 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, 2019, 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, 2019, 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>\$3,525,762</u>	<u>\$3,526,304</u>	<u>\$3,526,742</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 2.79%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.79%) or 1-percentage-point higher (3.79%) than the current rate:

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

	<u>1% Decrease</u> <u>1.79%</u>	<u>Current Discount Rate</u> <u>2.79%</u>	<u>1% Increase</u> <u>3.79%</u>
District's proportionate share of the net OPEB liability	<u>\$4,017,228</u>	<u>\$3,526,304</u>	<u>\$3,119,451</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.

(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 2019-2020 was \$560,185.

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 2019-2020 was \$90,951.

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:

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

Year ending June 30,

2021	\$ 67,348
2022	67,290
2023	67,028
2024	66,747
2025	66,922
2026-2030	332,795
2031-2035	328,350
2036-2037	<u>130,955</u>
	<u>\$1,127,435</u>

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 2019-2020, the District contracted with the LLIU for special education services which totaled \$1,138,539.

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 2019-2020, 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 2019-2020, the District's portion of operating expenditures for the Bureau totaled \$41,848.

(13) OPERATING LEASES

Lessee

The District leases office and computer equipment under non-cancelable operating leases expiring at various dates through June 2023. Rent expense for the office and computer equipment including additional operating costs, was \$257,177 for 2019-2020.

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

Future minimum lease payments under these leases are as follows:

<u>Year ending June 30,</u>	
2021	\$254,989
2022	168,999
2023	<u>104,971</u>
	<u>\$528,959</u>

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. Rental income under this lease was \$72,323 for 2019-2020.

(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 \$140,000 per individual and \$6,557,430 in total for self-insurance medical claims for the year ended June 30, 2020.

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, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Insurance claims liability – beginning of year	\$ 1,225,920	\$ 542,523
Current year insurance claims and changes in estimates	4,308,263	6,007,847
Insurance claims paid	<u>(5,132,063)</u>	<u>(5,324,450)</u>
Insurance claims liability – end of year	<u>\$ 402,120</u>	<u>\$ 1,225,920</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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, 2020, 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) SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 19, 2020, the date on which the financial statements were available to be issued. No material subsequent events have occurred since June 30, 2019 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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local sources	\$ 40,494,463	\$ 40,494,463	\$ 40,600,409	\$ 105,946
State sources	12,944,967	12,944,967	13,150,093	205,126
Federal sources	947,200	947,200	1,068,936	121,736
Total revenues	<u>54,386,630</u>	<u>54,386,630</u>	<u>54,819,438</u>	<u>432,808</u>
EXPENDITURES				
Instruction				
Regular programs	23,309,410	23,309,410	22,541,603	767,807
Special programs	8,127,900	8,127,900	7,705,675	422,225
Vocational programs	849,700	849,700	862,185	(12,485)
Other instructional programs	347,140	347,140	404,114	(56,974)
Total instruction	<u>32,634,150</u>	<u>32,634,150</u>	<u>31,513,577</u>	<u>1,120,573</u>
Support services				
Pupil support services	2,261,310	2,261,310	2,238,313	22,997
Instructional staff services	987,060	987,060	875,911	111,149
Administrative services	3,143,740	3,143,740	3,004,689	139,051
Pupil health	564,650	564,650	564,752	(102)
Business services	563,460	563,460	559,643	3,817
Operation and maintenance of plant services	3,860,030	3,860,030	3,766,192	93,838
Student transportation services	1,791,540	1,791,540	1,700,458	91,082
Support services - central	1,824,840	1,824,840	1,746,921	77,919
Other support services	32,990	32,990	31,795	1,195
Total support services	<u>15,029,620</u>	<u>15,029,620</u>	<u>14,488,674</u>	<u>540,946</u>
Operation of noninstructional services				
Student activities	1,109,610	1,109,610	1,074,652	34,958
Community services	6,500	6,500	6,000	500
Scholarship and awards	1,750	1,750	1,750	-
Total operation of noninstructional services	<u>1,117,860</u>	<u>1,117,860</u>	<u>1,082,402</u>	<u>35,458</u>
Debt service				
	<u>5,982,380</u>	<u>5,982,380</u>	<u>5,979,014</u>	<u>3,366</u>
Total expenditures	<u>54,764,010</u>	<u>54,764,010</u>	<u>53,063,667</u>	<u>1,700,343</u>
Excess (deficiencies) of revenues over (under) expenditures	<u>(377,380)</u>	<u>(377,380)</u>	<u>1,755,771</u>	<u>2,133,151</u>
OTHER FINANCING SOURCES (USES)				
Refund of prior year receipts	-	-	(17)	(17)
Transfers out	-	-	(195,000)	(195,000)
Budgetary reserve	(400,000)	(400,000)	-	400,000
Total other financing sources (uses)	<u>(400,000)</u>	<u>(400,000)</u>	<u>(195,017)</u>	<u>204,983</u>
NET CHANGE IN FUND BALANCE	<u>\$ (777,380)</u>	<u>\$ (777,380)</u>	<u>1,560,754</u>	<u>\$ 2,338,134</u>
FUND BALANCE				
Beginning of year			<u>7,810,648</u>	
End of year			<u>\$ 9,371,402</u>	

LAMPETER-STRASBURG SCHOOL DISTRICT

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

Year ended June 30

	<u>Measurement Date</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	0.1658%	0.1677%	0.1687%	0.1654%	0.1627%	0.1586%
District's proportionate share of the net pension liability	\$ 77,565,564	\$ 80,504,000	\$ 83,318,000	\$ 81,967,000	\$ 70,474,000	\$ 62,775,000
District's covered-employee payroll	\$ 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	339.09%	356.42%	370.89%	382.62%	336.67%	310.23%
Plan fiduciary net position as a percentage of the total pension liability	56.00%	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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 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>\$ 7,435,753</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	\$ 22,874,758	\$ 22,586,915	\$ 22,464,381	\$ 21,422,799	\$ 20,932,889	\$ 20,235,020
Contributions as a percentage of covered-employee payroll	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>2020</u>	<u>2019</u>	<u>2018</u>
TOTAL OPEB LIABILITY			
Service cost	\$ 29,442	\$ 32,599	\$ 79,241
Interest on total OPEB liability	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>(180,949)</u>	<u>(185,852)</u>	<u>(243,851)</u>
Net change in total OPEB liability	711,790	(69,862)	609,519
Total OPEB liability, beginning	<u>2,786,448</u>	<u>2,856,310</u>	<u>2,246,791</u>
Total OPEB liability, ending	<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%
Covered payroll	\$ 20,869,579	\$ 19,566,848	\$ 19,089,608
Net OPEB liability as a % of covered payroll	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>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the net OPEB liability	0.1658%	0.1677%	0.1687%
District's proportionate share of the net OPEB liability	\$ 3,526,304	\$ 3,496,000	\$ 3,437,000
District's covered-employee payroll	\$ 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	15.42%	15.48%	15.30%
Plan fiduciary net position as a percentage of the total net OPEB liability	6.00%	6.00%	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>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 189,959	\$ 187,000	\$ 187,000
Contributions in relation to the contractually required contribution	<u>\$ 189,315</u>	<u>\$ 186,480</u>	<u>\$ 183,490</u>
Contribution deficiency (excess)	644	520	3,510
District's covered-employee payroll	\$ 22,871,758	\$ 22,586,915	\$ 22,464,381
Contributions as a percentage of covered-employee payroll	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, 2020

<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, 2019</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Accrued (Deferred) Revenue June 30, 2020</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	013-190220	07/01/18 - 09/30/19	\$ 411,256	\$ 83,117	\$ 47,008	\$ 36,109	\$ 36,109	\$ -	\$ -
Title I - Improving Basic Programs	I	84.010	013-200220	07/01/19 - 09/30/20	404,302	323,457	-	390,735	390,735	67,278	-
Total CFDA #84.010						406,574	47,008	426,844	426,844	67,278	-
Title II - Improving Teacher Quality	I	84.367	020-190220	07/01/18 - 09/30/19	93,406	18,834	18,834	-	-	-	-
Title II - Improving Teacher Quality	I	84.367	020-200220	07/01/19 - 09/30/20	91,645	73,642	-	91,645	91,645	18,003	-
Total CFDA #84.367						92,476	18,834	91,645	91,645	18,003	-
Title IV - Student Support and Academic Enrichment	I	84.424	144-200220	07/01/19 - 09/30/20	30,780	30,780	-	30,780	30,780	-	-
<u>Passed Through the Lancaster-Lebanon I.U. #13</u>											
I.D.E.A. - Part B, Section 611	I	84.027	062-190013	07/01/18 - 09/30/19	488,766	349,868	349,868	-	-	-	-
I.D.E.A. - Part B, Section 611	I	84.027	062-200013	07/01/19 - 09/30/20	469,748	469,748	-	469,748	469,748	-	-
Total CFDA #84.027						819,616	349,868	469,748	469,748	-	-
I.D.E.A. - Part B, Section 619	I	84.173	131-180013	07/01/18 - 06/30/19	1,611	1,611	1,611	-	-	-	-
I.D.E.A. - Part B, Section 619	I	84.173	131-190013	07/01/19 - 06/30/20	2,618	-	-	2,618	2,618	2,618	-
Total CFDA #84.173						1,611	1,611	2,618	2,618	2,618	-
Total U.S. Department of Education						1,351,057	417,321	1,021,635	1,021,635	87,899	-
<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	-	-	14,891	14,891	14,891	-

<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, 2019</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Accrued (Deferred) Revenue June 30, 2020</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Agriculture											
Passed-Through the Pennsylvania Department of Education											
Breakfast Program	I	10.553	N/A	07/01/19 - 06/30/20	N/A	<u>63,262</u>	<u>-</u>	<u>66,076</u>	<u>66,076</u>	<u>2,814</u>	<u>-</u>
National School Lunch Program	I	10.555	N/A	07/01/19 - 06/30/20	N/A	<u>288,740</u>	<u>-</u>	<u>293,191</u>	<u>293,191</u>	<u>4,451</u>	<u>-</u>
Passed-Through the Pennsylvania Department of Agriculture											
National School Lunch Program	I	10.555	N/A	07/01/19 - 06/30/20	N/A	<u>76,406</u>	<u>(31,568)</u>	<u>73,116</u>	<u>73,116</u>	<u>(34,858)</u>	<u>-</u>
Total CFDA #10.555						<u>365,146</u>	<u>(31,568)</u>	<u>366,307</u>	<u>366,307</u>	<u>(30,407)</u>	<u>-</u>
Total U.S. Department of Agriculture						<u>428,408</u>	<u>(31,568)</u>	<u>432,383</u>	<u>432,383</u>	<u>(27,593)</u>	<u>-</u>
Total Federal Awards						<u>\$ 1,779,465</u>	<u>\$ 385,753</u>	<u>\$ 1,468,909</u>	<u>\$ 1,468,909</u>	<u>\$ 75,197</u>	<u>\$ -</u>
Special Education Cluster (IDEA) (CFDA's #84.027 and #84.173)						<u>\$ 821,227</u>	<u>\$ 351,479</u>	<u>\$ 472,366</u>	<u>\$ 472,366</u>	<u>\$ 2,618</u>	<u>\$ -</u>
Child Nutrition Cluster (CFDA's #10.553 and #10.555)						<u>\$ 428,408</u>	<u>\$ (31,568)</u>	<u>\$ 432,383</u>	<u>\$ 432,383</u>	<u>\$ (27,593)</u>	<u>\$ -</u>

-57-

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, 2020

(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 and Certain State Grants under CFDA #10.555 USDA Commodities represent federal surplus food consumed by the District during the 2019-2020 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, 2020 was \$32,410.

(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, 2020.

LAMPETER-STRASBURG SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended June 30, 2020

There were no audit findings for the year ended June 30, 2019.



**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, 2020, 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 19, 2020.

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 19, 2020**



**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, 2020. 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, 2020.

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 19, 2020**

LAMPETER-STRASBURG SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2020

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:
 - Special Education Cluster:
 - I.D.E.A. – Part B, Section 611 – CFDA Number 84.027
 - I.D.E.A. – Part B, Section 619 – CFDA Number 84.173
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

**STANDARD CANDIDATE / PRACTICUM / INTERNSHIP / PLACEMENT AGREEMENT
FOR UNDERGRADUATE AND GRADUATE CANDIDATES**

This agreement made as of the date signed below, between Lampeter-Strasburg School District (hereafter called School) and EASTERN MENNONITE UNIVERSITY (hereafter called University).

WHEREAS, the University has established Bachelor of Arts/Bachelor of Science undergraduate degree and advanced degree programs in Teacher Education (MA in Education) selected areas and school counseling that lead to state licensure in Virginia as well as nursing (MS in Nursing). School Nurse Certification leads to a Pennsylvania Level I Educational Specialist K-12 School Nurse certification for Pennsylvania RNs.

WHEREAS, the School, a provider of public elementary and secondary education, is supportive of providing direct field experience for undergraduate and graduate candidates enrolled in the University.

NOW THEREFORE, it is mutually agreed by and between the parties that

I. Responsibilities of the School shall include:

- A. Planning and assignment of educational experiences in cooperation with the University.
- B. Supervision of undergraduate and graduate candidates in observation, practicum and/or internships with pupils, and assign duties appropriate to the school settings that meet School and University requirements and/or capabilities.
- C. Counseling and guidance of candidate by cooperating teacher, school nurse, or site supervisor.
- D. Evaluation of the candidate based on University Standards.
- E. Identification/selection of cooperating teachers, school nurses, or site supervisors in cooperation with the University.

II. Responsibilities of the University shall include:

- A. Identification of candidates by name with University Placement Forms to the appropriate School Administrator responsible for coordinating the candidate/practicum/intern program at least two weeks in advance of placements. (Exception can be made in the two-week notice due to extenuating circumstances by agreement of the School and the University.)
- B. By providing information to the School regarding educational experience, background of candidate, and performance criteria for candidate evaluations.
- C. Maintaining on file evidence of health status at the time of enrollment in the University.
- D. Maintain adequate record of professional liability insurance for candidates.
- E. Identification/selection of cooperating teachers, school nurses, or site supervisors in cooperation with the school.
- F. Student must have, and will provide to the school district, all current state mandated clearances.

III. Specific terms of agreement:

- A. Candidates will observe School rules and regulations. Orientation will be provided by the school to acquaint the candidate with School rules and regulations. The University will provide in-service to the candidate regarding expectations for working within the confines of the school setting.
- B. Should a disagreement arise during a candidate's teaching, practicum, observation, or internship experience, it will be mediated by the designate university supervisor, and the School Principal. The School retains the right to terminate the candidate placement.
- C. This agreement may be canceled by either party giving written notice to the other party of this agreement, ninety (90) days in advance of the desired cancellation date.

SCHOOL DISTRICT

EASTERN MENNONITE UNIVERSITY

Superintendent/Representative Date

Mary Jensen, EdD Date
Associate Provost

School Nurse Program Coordinator Date

Lampeter-Strasburg School District



Hybrid Instructional Model Review
Lampeter-Strasburg High School

Prioritized Goals:

1. Safety of ALL students and staff.
2. Provide the most meaningful instruction to our students utilizing Lampeter-Strasburg School District's approved curriculum. (We recognize that face to face instruction is the most robust delivery model for this to occur.)
3. Be respectful of individual student's/families' concerns and preferences.

High School Faculty Evaluation: Strengths

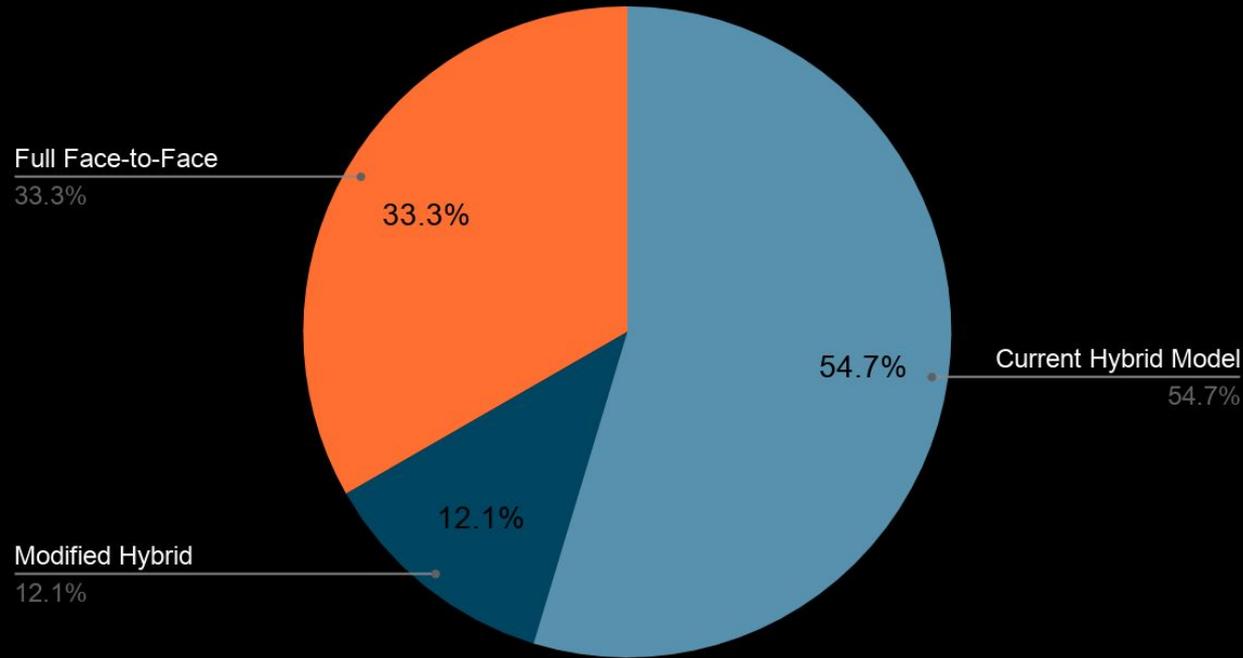
1. Teachers have successfully transitioned to a hybrid learning model, utilizing a plethora of new educational technology tools and resources and embedded them directly into their courses for student learning, including but not limited to, Screencastify, Schoology, and Google Tools to name a few.
2. Communication has also improved as students and teachers have accessed numerous tools to engage one another virtually, including but not limited to, Google Meet, Google Hangouts, Zoom, and Schoology Messaging; which have all proven to be successful in communicating with all of our learners.
3. Teachers have developed very cohesive and organized Schoology courses that provide a solid platform for students to access all course materials, they have utilized the calendar, updates, resources, submissions, and other extensions to create an accessible, user-friendly, digital platform for learning.

High School Faculty Evaluation: Suggested Areas of Growth

1. Identify additional opportunities to engage the entire class synchronously, which will allow students to access their teacher, classmates, and additional new content through a direct instruction model on Wednesdays or virtual days.
2. Identify additional methods and means for assessing student learning this year and continue to develop additional ways to implement summative assessments that help collect data about student understanding of content, while maximizing direct instruction and minimizing the use of in-building class time to formally assess student learning.
3. Identify additional strategies to engage struggling learners and begin to require students whose grades fall below a 70% to attend required support sessions with their teachers virtually each week.

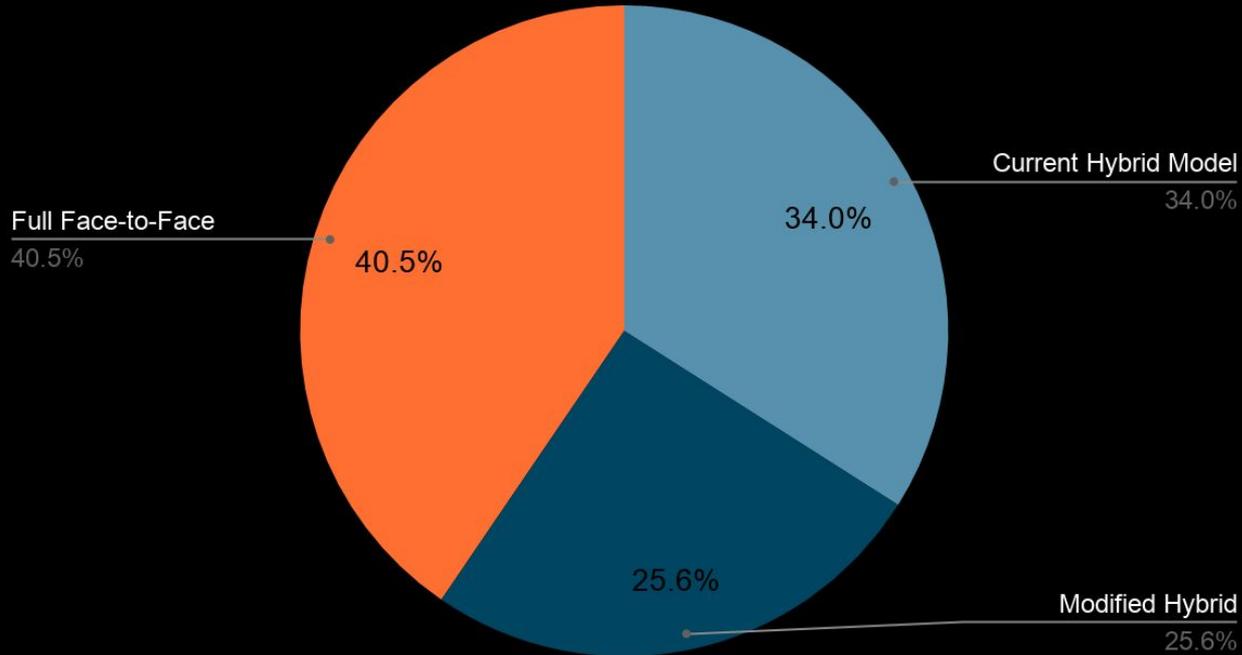
Survey Results: Students Preferred Model

Student Survey Results 664



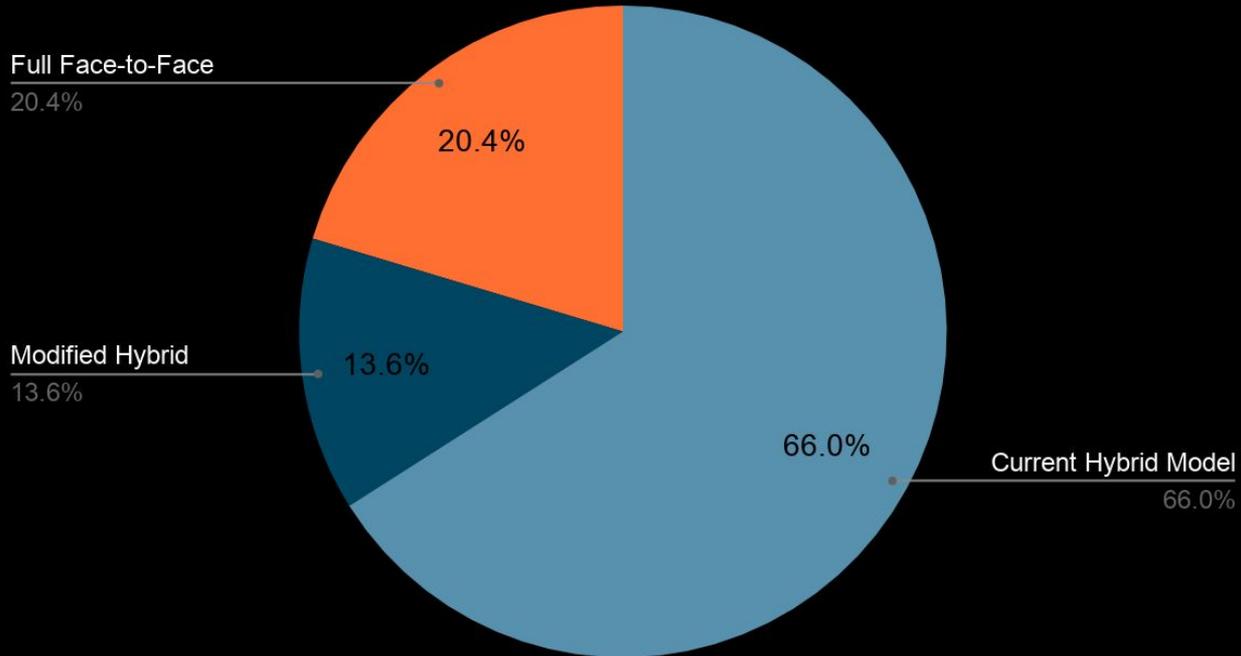
Survey Results: Parents Preferred Model

Parent Survey Results 571



Survey Results: Staff Preferred Model

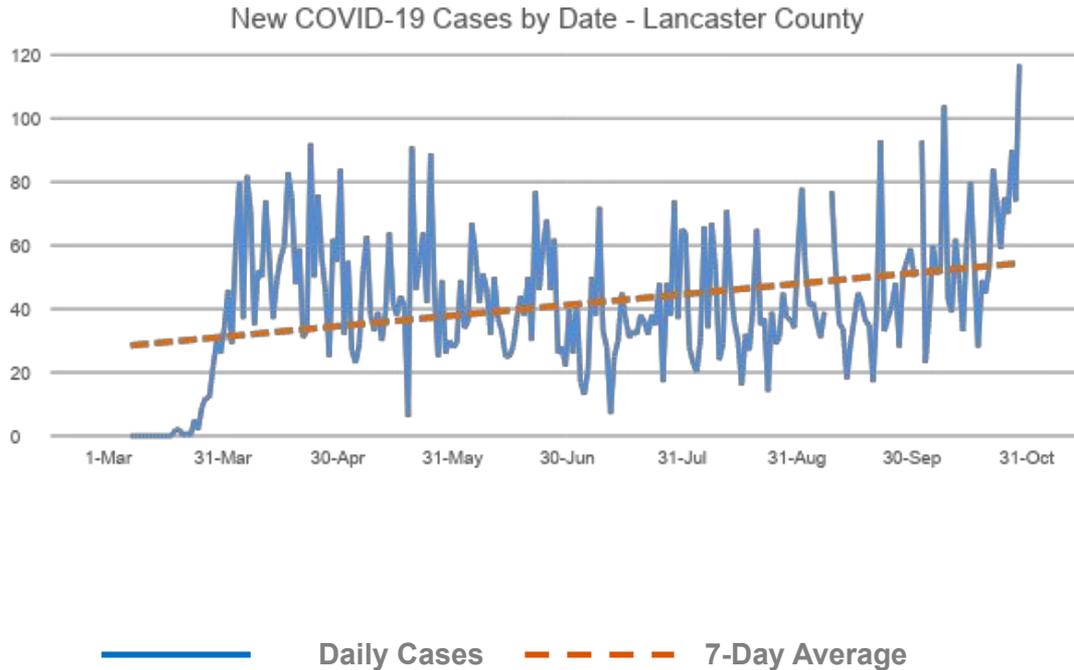
Staff Survey Results 103



Weekly Summary (week of 11/2/20)

- ▶ Lancaster County, like the rest of Pennsylvania and much of the country, is experiencing the highest daily numbers of new COVID-19 cases since the pandemic began. The acceleration in new cases raises concern about additional spread, increasing hospitalizations, and deaths.
- ▶ Consistent community messaging about universal mask wearing, social distancing, avoiding group social gatherings indoors, and participating in testing and contact tracing could help control the increasing spread of COVID-19 and prevent closures of schools and businesses.
- ▶ Over the past week, there were 543 new cases of COVID-19 in Lancaster County, a 40% increase from the previous week (389 cases). The incidence rate for Lancaster County increased from 71.6 to 99.9 per 100,000.
- ▶ As of 11/2, LG Health has 29 COVID-19 inpatients, including 9 in the ICU and 5 on ventilators.
- ▶ There were 7 additional deaths reported in the past week, for a total of 21 deaths in October and 449 deaths total.
- ▶ The percentage of positive tests in Lancaster County increased from 3.2% to 5.8% over the past 3 weeks.
- ▶ The average turn-around time for community tests at LG Health increased slightly from 2.5 to 2.7 days.
- ▶ The Contact Tracing Program completed interviews with 78% of people with COVID-19 (cases) and reached 62% of contacts. Overall, we have contacted 3,140 cases and 4,845 contacts.

New COVID-19 cases in Lancaster County (past 7 days): 543

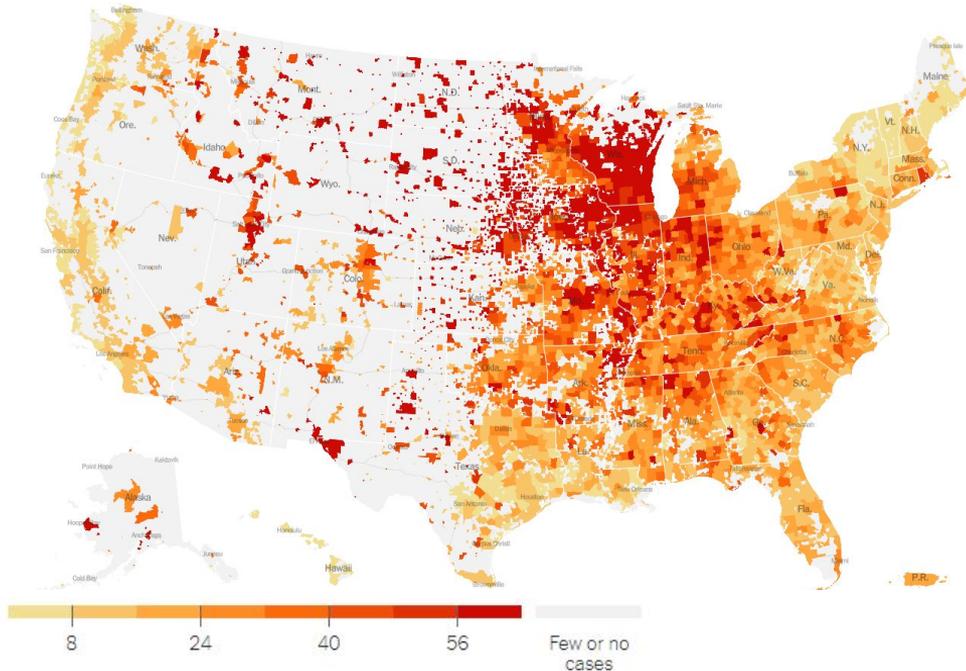


↑	Compared to last week: 389
×	Compared to target: decreasing over a 14-day period

The total number of confirmed weekly new cases in Lancaster County has increased over the past month at an accelerating rate.

Lancaster County COVID-19 incidence rate per 100,000 (past 7 days): 99.9

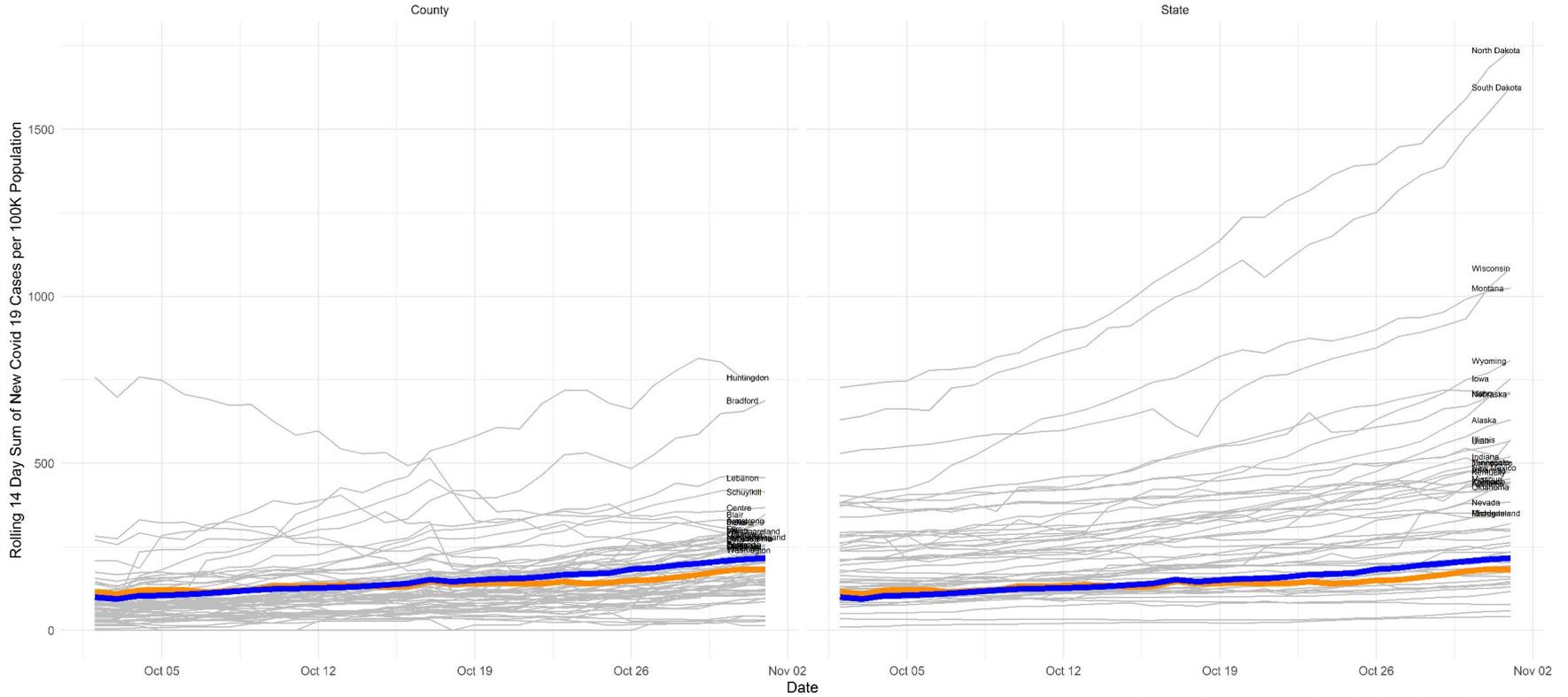
Average Daily Cases per 100,000 in the Past Week



↑	Compared to last week: 71.6
↓	Compared to Pennsylvania: 103.9
✗	Compared to target: decreasing over a 14-day period

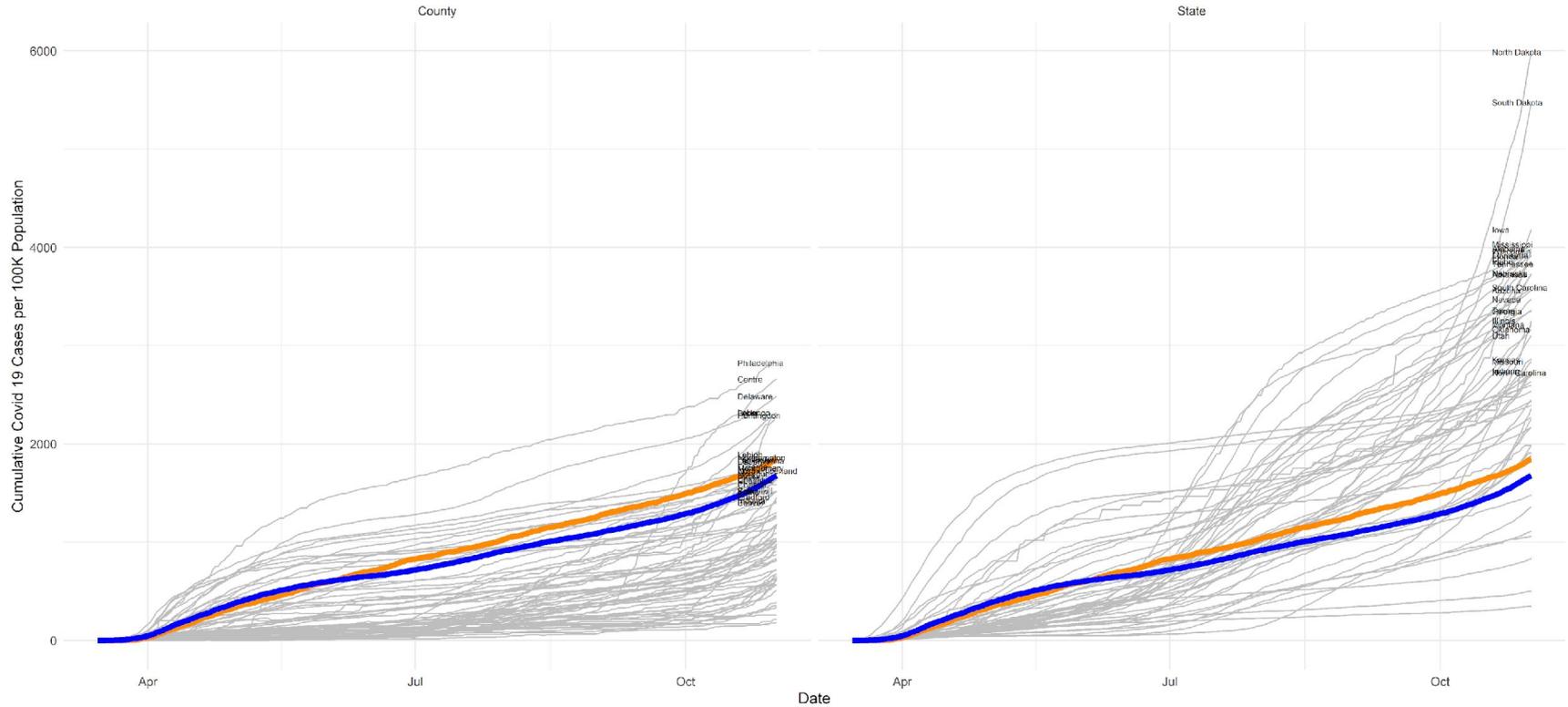
The weekly incidence rate of new cases in Lancaster County continued to increase this week and is slightly less than the state of Pennsylvania overall.

Rolling 14 Day Sum of New Covid 19 Cases per 100K Population (last 30 days)
 Top 25 Labeled; PA = Blue; Lancaster = Orange; Updated: 2020-11-01



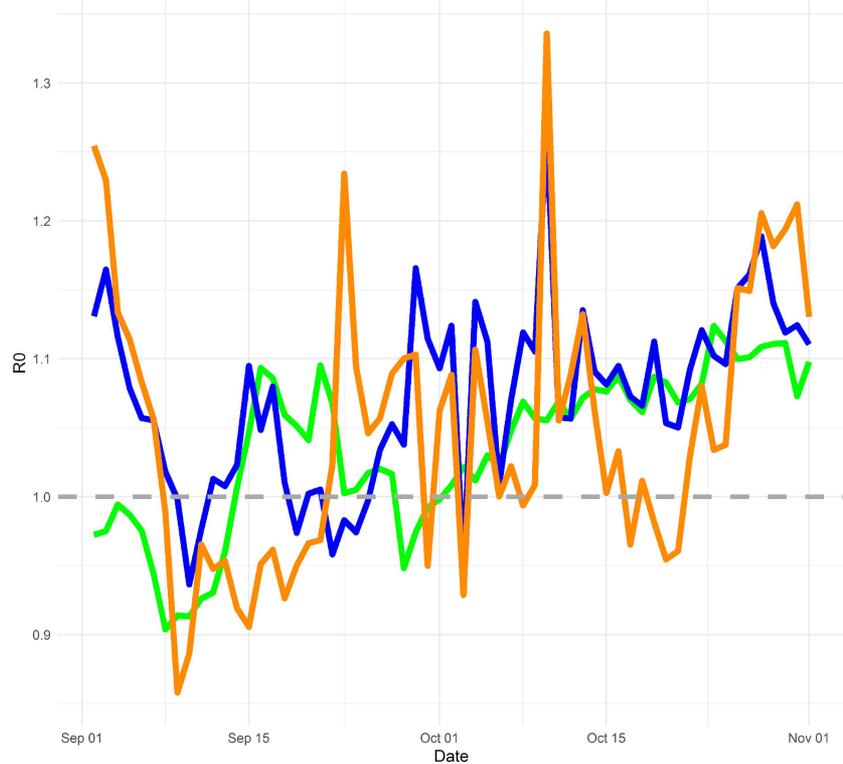
Data Source: Johns Hopkins CSSE; <https://github.com/CSSEGISandData/COVID-19>. Author: M. Horst

Cumulative Covid 19 Cases per 100K Population
 Top 25 Labeled; Lancaster = Orange; PA = Blue; Updated: 2020-11-01



Data Source: Johns Hopkins CSSE; <https://github.com/CSSEGISandData/COVID-19>; Author: M. Horst

Covid 19 R0 (Reproduction Number) Estimate Last 60 Days
US = Green; PA = Blue; Lancaster = Orange; Updated: 2020-11-01



Data Source: Johns Hopkins CSSE; <https://github.com/CSSEGISandData/COVID-19>. Author: M. Horst

R_0 (Reproduction Number) is an estimate of the number of other people infected by each COVID+ person.

In an epidemic or pandemic, public health professionals aim to reduce the R_0 to a number less than 1, which may lead to the end of the pandemic over time.

It is important to note that a pandemic could continue even if R_0 is less than 1 if a small number of people continue to infect a large number of others (i.e., “superspreader” events).

Recommendations/Advice for Consideration

1. Medical

2. Legal

3. Insurance/Liability

Questions/Comments/Discussion



LAMPETER-STRASBURG SCHOOL DISTRICT

**GROWTH PROJECTIONS REPORT
2020-2025**



Presented to

LAMPETER-STRASBURG BOARD OF SCHOOL DIRECTORS

by

**Kevin S. Peart, Ed.D.
Superintendent**

November 1, 2020

TABLE OF CONTENTS

Table of Contents	1
District Census Growth 1989-2020	2
New Home Subdivisions	8
West Lampeter Township	8
Strasburg Borough	9
Strasburg Township	9
Summary of Projected New Homes	10
Building Capacities and Implications	11
Future Enrollment Projections (2021-2025)	12
Growth Time Line	13
Home School, Tutor and Cyber Charter School Student Information	14
Private / Parochial School Student Information	16
Miscellaneous Information and Interesting Statistics	18
Information Regarding English Language Learners	19
PSSA Results	20
Keystone Results	21
SAT Results	22

DISTRICT CENSUS DATA 1989-2020

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	16,986 (623 annex; 2,399 WV*)	.11%
	District Residents	24,374	.26%
Total Increase 1989-2020		8,863	57.14%

Note: Population reflects one resident counted for every listed District address with a non-response to census.

* **14.12% of all Residents of West Lampeter Township live at Willow Valley.
9.84% of all District Residents live at Willow Valley.**

YEAR	MUNICIPALITY	HOUSEHOLDS	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%
Total Increase 1992-2020		3,056	45.14%

* 15.81% 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); 3 units under construction, 9 units complete
2. Grouse Point - Rockvale Road
88 units to be developed (55 and older). – project expired
3. Mill Creek - At the joining of Conard Road and Windy Hill Road
4 units remaining in Phases 1-3; Phase 4 complete; 3 units in Phase 5 remaining.
4. Stone Meadows - East side of Lampeter Road and Village Road intersection
14 units approved; 1 unit remaining.
5. Thunder Lane
1 home remaining to be built.
6. West Creek
261 total residences (mixture of residential and commercial) - very dense – no construction application. – project expired
7. Willow Ridge Manor - East side of road, near Broadmoor
1 Farmhouse on Eshleman Mill remaining (will be 2 apartments).
8. Willow Valley – Southpointe Retirement
220 units planned
9. Witmer/Hess Property - Behind Municipal Building
112 units proposed, no approval at this time. – project expired
10. English Rose Court
2 new single family homes under construction

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 250.

Strasburg Borough

13. 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.

14. 200 Shenk Avenue – one house
15. Trails 2 - An extension of Sunset Avenue – two houses

Potential number of homes at this time in Strasburg Borough is 3.

Strasburg Township

16. Development of a 10-acre tract at Hartman Bridge and Herr Roads to include both commercial and a 113-unit residential rental (one and two bedroom apartments) component to possibly begin in 2020. Construction is expected to extend over a five-year period with the focus on retirees and young professionals without children.
17. 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 2020 with occupancy beginning in 2021.

Potential number of residences at this time in Strasburg Township is 192.

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 **250** units planned for West Lampeter Township in the next several years.
2. There are approximately **3** units planned for Strasburg Borough
3. Strasburg Township has approximately **192** units planned in the next three to five years.

Summary

A total of **445** 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	3
Strasburg Township	192 *
West Lampeter Township	250 **

* includes 113 units targeted at retirees and young professionals without children

** includes 10 non-development homes annually

Presently, we average **.2901** children per household that attend public school. If the home school, tutor, and cyber school students (365) and private/parochial students (608) are included in the calculation, the average household contains .3892 school-age children. If Willow Valley's households (1,553) were excluded, each household averages .4622 school-age children. If this ratio continues and if all units are built, this would be an increase of approximately 129 school-age children residing in the District.

Our students come from approximately 2,035 different addresses (households). This means that approximately 20.71% of our households have students in school. If Willow Valley is subtracted, the percent of our households that have students in school is approximately 24.60%.

BUILDING CAPACITIES AND IMPLICATIONS

District Enrollment – October 1, 2020 – Students for Which District Receives Subsidy

<u>BUILDING</u>	<u>BUILDING ENROLLMENT</u>
Lampeter Elementary School	562
Hans Herr Elementary School	613
Martin Meylin Middle School	687
Lampeter-Strasburg High School	<u>989</u>
Total Building Enrollment	2,851

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 2020

<u>BUILDING</u>	<u>BUILDING PHYSICAL ENROLLMENT</u>
Lampeter Elementary School	466
Hans Herr Elementary School	497
Martin Meylin Middle School	550
Lampeter-Strasburg High School	<u>746</u>
Total Building Physical Enrollment	2,259

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 380, while the number of elementary students is 212.

FUTURE ENROLLMENT PROJECTIONS

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
ELEMENTARY	Kdg.	197	210	168	184	208
	Grade 1	171	201	214	171	188
	Grade 2	182	168	197	210	168
	Grade 3	203	179	165	194	207
	Grade 4	211	204	180	166	195
	Grade 5	209	211	204	180	166
	Total	1,173	1,173	1,128	1,105	1,132
Difference between capacity (1,301) and enrollment		128	128	173	196	169
MIDDLE SCHOOL	Grade 6	182	208	210	203	180
	Grade 7	221	179	205	207	200
	Grade 8	219	221	179	205	207
	Total	622	608	594	615	587
Difference between capacity (822) and enrollment		200	214	228	207	235
HIGH SCHOOL	Grade 9	247	228	230	187	214
	Grade 10	233	232	215	216	176
	Grade 11	233	220	219	203	204
	Grade 12	219	231	218	217	201
	Total	932	911	882	823	795
Difference between capacity (1,218) and enrollment		286	307	336	395	423
ENROLLMENT TOTALS		2,727	2,692	2,604	2,543	2,514
Difference between District capacity (3,341) and enrollment		614	649	737	798	827

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 currently conducting a Feasibility Study with 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 will include recommendations to enable District buildings to continue to meet the needs of all learners.

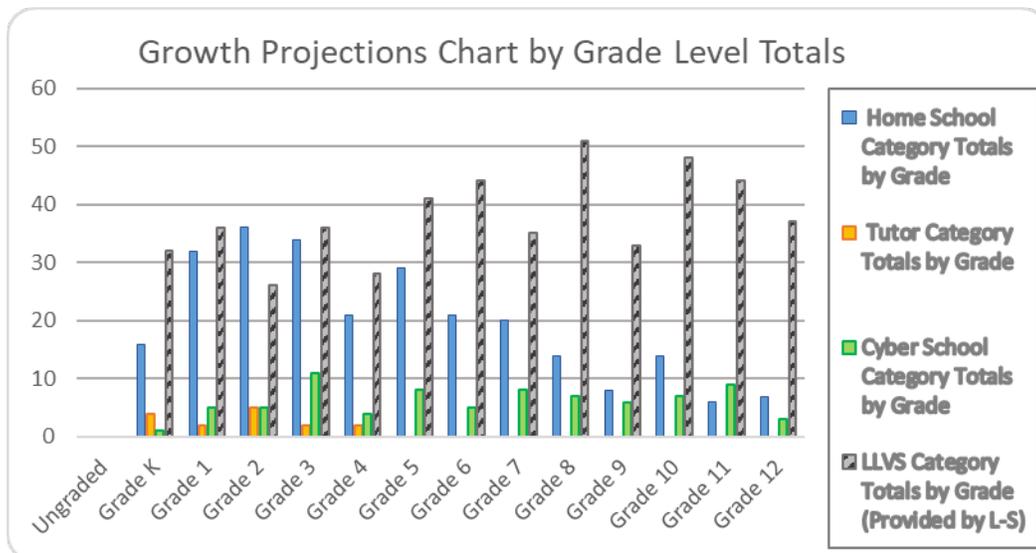
It is, however, important to remember that enrollment numbers are based on projections. The further into the future that the one extends, the less reliable the projections become. The full enrollment impact of COVID-19 will not be fully known until we return to a sense of “normalcy” post pandemic. It is anticipated that students and families who selected an alternative to in-person instruction (LLVS, homeschooling, etc.) during the pandemic will eventually return to in-person instruction.

HOME SCHOOL, TUTOR, AND CYBER CHARTER SCHOOL STUDENT INFORMATION

Enrollments
10/01/20

Total Number of Families (excludes LLVS)	196
Total Number of Registered Home School & Tutor Students	273
Total Number of Cyber School Students (excludes LLVS)	79
Number of Lancaster Lebanon Virtual Solutions (LLVS) Students (Public School Students)	491

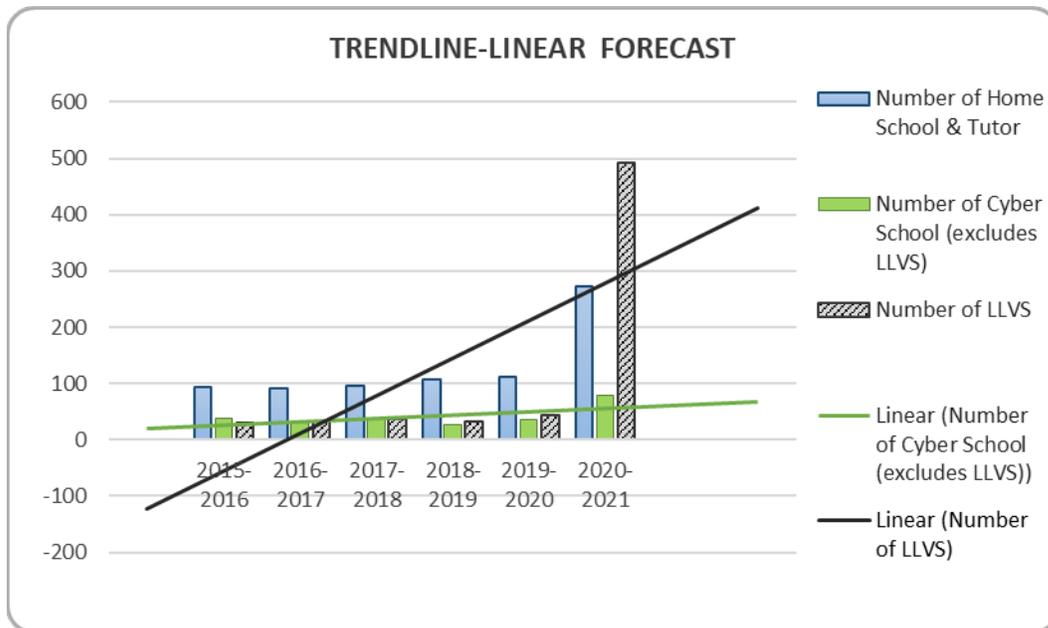
Grade Level	Registered Home School Category Totals by Grade	Tutor Category Totals by Grade	Cyber School Category Totals by Grade	LLVS Category Totals by Grade (Provided by L-S)	Totals by Grade Level
Ungraded	0	0	0	0	0
Grade K	16	4	1	32	53
Grade 1	32	2	5	36	75
Grade 2	36	5	5	26	72
Grade 3	34	2	11	36	83
Grade 4	21	2	4	28	55
Grade 5	29	0	8	41	78
Grade 6	21	0	5	44	70
Grade 7	20	0	8	35	63
Grade 8	14	0	7	51	72
Grade 9	8	0	6	33	47
Grade 10	14	0	7	48	69
Grade 11	6	0	9	44	59
Grade 12	7	0	3	37	47
Totals by Category	258	15	79	491	843



SIX-YEAR SUMMARY TABLE: HOME SCHOOL, TUTOR, AND CYBER SCHOOL STUDENTS

October 1, 2015, through October 1, 2020

6 Year Totals	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Number of Families	78	71	75	75	86	196
Number of Home School & Tutored	94	91	95	107	111	273
Number of Cyber School (excludes LLVS)	38	31	35	26	35	79
Number of LLVS	29	32	36	33	43	491
Total of Students by Year	161	154	166	166	189	843



PRIVATE / PAROCHIAL SCHOOL STUDENT INFORMATION

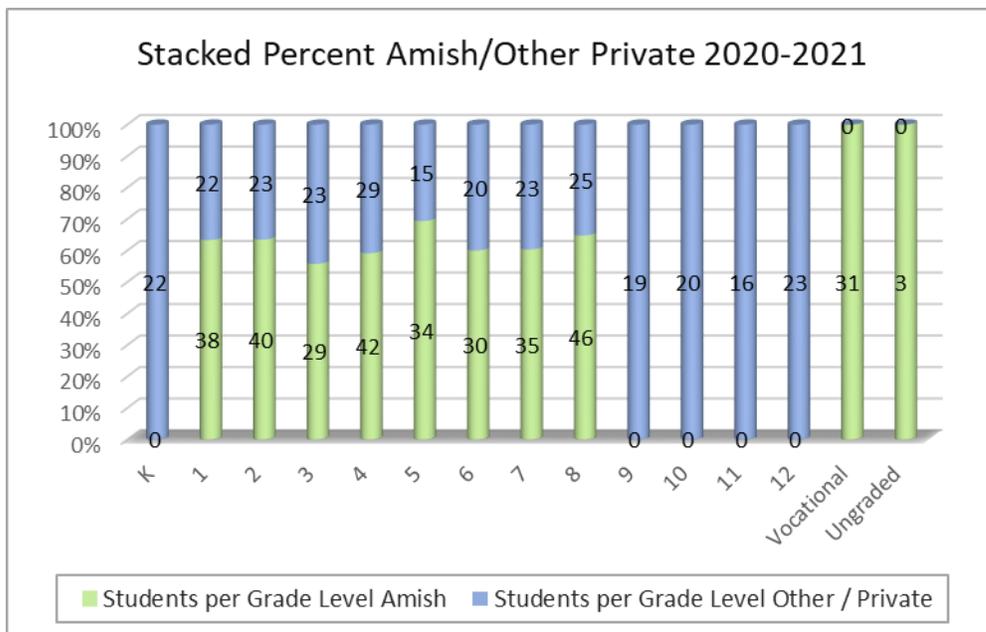
Total Number of Students: 608

AMISH SCHOOLS	Students per School
Beaver Valley	25
Calamus Run	3
Country Meadow Special	1
Edisonville	23
Foggy Ridge	1
Iva	11
King Vocational	2
Locust Ridge	28
North Jackson	14
North Star	25
Paradise (V)	4
Picadilly Ridge	3
Refton	6
Rockvale	21
Rockvale (V)	2
Rocky Ridge	7
Rocky Springs	25
Sides Mill	29
Strasburg (V)	23
Summit Hill	13
Sunset Valley Special	1
Twin Elm	26
White Oak	15
Woodland	20
AMISH SCHOOL TOTAL	328

OTHER PRIVATE SCHOOLS	Students per school
Anchor Christian Academy	7
Dayspring Christian Academy	22
Enlightium	2
Fairhaven Christian	2
Kirkwood Mennonite-Quarryville Mennonite	3
Kraybill Mennonite	2
Lancaster Catholic High School	9
Lancaster Country Day	19
Lancaster County Christian	33
Lancaster Mennonite – Lancaster	19
Lancaster Mennonite – Locust Grove	20
Lancaster Mennonite – New Danville	9
Linden Hall	2
Linville Hill Mennonite	67
Lititz Area Mennonite	2
Lititz Christian	1
Little Britain Mennonite	2
Milton Hershey	1
Meadows of Hope	1
Montessori Academy	1
Mother of Divine Grace	2
Pequea Christian	1
Resurrection Catholic	11
Sacred Heart Catholic	7
Solvit Academy	3
St. Anne Catholic	7
St. Leo Catholic	3
Summitview Christian	4
The Janus School	1
The New School	2
The Stone Independent School	3
Veritas Academy	4
Vermont Academy	1
Way of Jesus Academy	3
Weavertown Mennonite	4
OTHER PRIVATE SCHOOL TOTAL	280

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	22	22
1	38	22	60
2	40	23	63
3	29	23	52
4	42	29	71
5	34	15	49
6	30	20	50
7	35	23	58
8	46	25	71
9	0	19	19
10	0	20	20
11	0	16	16
12	0	23	23
Vocational	31	0	31
Ungraded	3	0	3
TOTALS	328	280	608



MISCELLANEOUS INFORMATION AND INTERESTING STATISTICS

MINORITY POPULATION:			
American Indian/Alaskan Native	6	.21%	(Not Hispanic)
Native Hawaiian/Pacific Islander	2	.07%	(Not Hispanic)
Black/African American	71	2.50%	(Not Hispanic)
Hispanic	282	9.90%	(Any Race)
Asian	48	1.70%	(Not Hispanic)
Multi-Racial	120	4.21%	(Not Hispanic)
TOTAL	529	18.59%	

52.40 percent of all public school students are male.

47.60 percent of all public school students are female.

79.24 percent of all public school students are educated on the District campus in Lampeter.

20.76 percent of all public school students are educated at other locations.

74.56 percent of all school-age children in the District attend public school.

7.09 percent of all school-age children in the District are home school students.

15.90 percent of all school-age children in the District attend private or parochial schools.

2.06 percent of all school-age children in the District attend cyber charter school.

.39 percent of all school-age children in the District are tutored.

25.29 percent of all school-age children in the District are identified as low income students (free and reduced lunch program).

.67 percent is the District dropout rate as determined by the Pennsylvania Department of Education.

INFORMATION REGARDING ENGLISH LANGUAGE LEARNERS

A total of 38 students have been identified as English Language Learners as of October 1, 2020. The 38 students are from 16 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		1	1				1	1	1			8
Guatemala			2				1						1	4
France									1					1
Ukraine						2				1	1			4
China	1			1										2
Mexico													1	1
Vietnam												2		2
Thailand				1										1
Cambodia					1			1						2
Egypt				1										1
Dominican Rep		1	1					1	1	1		1		6
Nicaragua											1			1
South Korea													1	1
Haiti		1												1
Ethiopia			1	1										2
Kenya		1												1

A breakdown of languages spoken by the 38 students by grade is as follows:

LANGUAGE	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Spanish	1	3	3	1	1		1	1	1	2	2	1	2	19
Chinese	1			1										2
French									1					1
Vietnamese												2		2
Arabic				1										1
Thai				1										1
Khmer					1			1						2
Telugu									1					1
Ukrainian						2				1	1			4
Korean													1	1
Swahili		1												1
Amharic			1	1										2
Creole		1												1

2019-2020 PSSA RESULTS

ENGLISH LANGUAGE ARTS					
Grade	2017 % Adv/Pro	2018 % Adv/Pro	2019 % Adv/Pro	2020 % Adv/Pro	2020 State Average
Hans Herr					
3	85.10%	85.00%	81.32%		
4	78.00%	82.81%	84.51%		
5	82.90%	78.47%	76.11%		
Martin Meylin					
6	81.20%	70.98%	73.54%		
7	74.20%	79.50%	75.66%		
8	65.70%	72.12%	74.48%		

MATHEMATICS					
Grade	2017 % Adv/Pro	2018 % Adv/Pro	2019 % Adv/Pro	2020 % Adv/Pro	2020 State Average
Hans Herr					
3	77.30%	65.61%	73.77%		
4	58.80%	64.86%	71.68%		
5	63.70%	62.32%	57.33%		
Martin Meylin					
6	60.40%	48.66%	53.85%		
7	55.50%	55.23%	48.23%		
8	49.60%	54.63%	50.63%		

SCIENCE					
Grade	2017 % Adv/Pro	2018 % Adv/Pro	2019 % Adv/Pro	2020 % Adv/Pro	2020 State Average
Hans Herr					
4	86.20%	85.59%	92.89%		
Martin Meylin					
8	61.70%	67.26%	72.38%		

* PSSAs were not administered in 2020 due to the pandemic.

**2019-2020 KEYSTONE RESULTS
Lampeter-Strasburg High School**

ALGEBRA 1	Winter 2020		Spring 2020		Spring/ Winter 2020
	#	%	#	%	
Advanced	14	41.2%			
Proficient	15	44.1%			
Basic	3	8.8%			
Below Basic	2	5.9%			
Total #	34				
Total Pro/Adv #					
Total Pro/Adv %		85.3%			
Avg Pro/Adv %					
BIOLOGY	Winter 2020		Spring 2020		Spring/ Winter 2020
	#	%	#	%	
Advanced	33	33.7%			
Proficient	36	36.7%			
Basic	23	23.5%			
Below Basic	6	6.1%			
Total #	98				
Total Pro/Adv #					
Total Pro/Adv %		70.4%			
Avg Pro/Adv %		-			
LITERATURE	Winter 2020		Spring 2020		Spring/ Winter 2020
	#	%	#	%	
Advanced	22	16.7%			
Proficient	83	62.9%			
Basic	24	18.2%			
Below Basic	3	2.3%			
Total #	132				
Total Pro/Adv #					
Total Pro/Adv %		79.6%			
Avg Pro/Adv %					

* Keystone testing was not administered during spring 2020 due to the pandemic.

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