

LAMPETER-STRASBURG SCHOOL DISTRICT
Lampeter, Pennsylvania 17537

March 2, 2026

A G E N D A

Meeting Called to Order

Pledge of Allegiance

Introduction of Guests

Opportunity for Public Comment regarding Agenda Items

Approval of Minutes of Previous Meetings

Communications and Recognition

Treasurer's Report – Mr. Keith A. Stoltzfus

Academic Committee – Mr. Matthew E. Parido, Chairperson

Buildings and Grounds Committee – Mr. Andrew L. Welk, Chairperson

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

Finance Committee – Mr. Dustin D. Knarr, Chairperson

Personnel Committee – Mrs. Suzanne S. Knowles, Chairperson

Federal Programs – Dr. Michele B. Westphal, Representative

Liaison Reports

Student Representatives –Mr. Shrey Singh, Miss Quinn Flory

Superintendent's Report

Old Business

New Business

Opportunity for Public Comment

Adjournment

LAMPETER-STRASBURG SCHOOL DISTRICT

Lampeter, Pennsylvania 17537

March 2, 2026

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

A. ACADEMIC STUDENT HONORS – MP II

	<u>Distinguished Honors</u>	<u>Honor Roll</u>
Grade 9 (224)	17% (38)	42% (93)
Grade 10 (214)	15% (32)	33% (71)
Grade 11 (236)	17% (39)	28% (67)
Grade 12 (224)	30% (68)	28% (62)

(Total student population = 898)

B. ART DEPARTMENT

The Lancaster County Young Artist and Scholastic Art show. [2025-26 Art Awards](#)

C. CLASS OF 2026

The Class of 2026 hosted their second blood drive through LGH/Penn Medicine on February 20. Over 30 students and several faculty members donated much needed blood. The senior class officers were in charge of signing students up for the blood drive as well as working at the blood drive.

D. GUIDANCE

On Thursday, February 12th, ten Juniors attended a Lancaster Chamber Discovering Paths Mentoring event at Spooky Nook. Students were able to plan for their Spring job shadowing experiences, and learn more about career paths in the areas of education and non-profit organizations.

E. INTERACT

Despite the cold weather, Interact has continued to stay involved in helping the community with various events this winter. Student volunteers helped Sunshine Corners kick off their Read a thon event in February. They've also been present in several at home boys' basketball games, helping the booster club with their concession sales. Interact has held our annual Evans' candy fundraiser, raising money for the Rae Ann Henry Memorial scholarship which will be granted to one of our senior class members. Finally, we are gearing up to help serve the student community at this year's MiniTHON with a puppy party and a baking class.

F. NATIONAL HONOR SOCIETY

NHS members are once again partnering with 5th grade teachers at Hans Herr as pen pals for the district's 5th grade students. After exchanging letters this winter and spring, the NHS members will once again meet with the pen pals in May for a casual get-together.

NHS will also be selling Whoopie Pies and Cookies from Rise Bakery in Mount Joy in March for its fundraiser, with deliveries right before Easter.

NHS is also in the early stages of planning a children's book fair / giveaway of gently used children's books, open to the community.

G. QUIZ BOWL

The Quiz Bowl Team recently celebrated a historic season, winning for the first time the Lancaster-Lebanon League Championship and the WGAL Brain Busters competition. Beginning in September, the team competed on Saturdays and Wednesdays at WGAL, culminating to a championship battle against Cedar Crest. Although the finale has not been aired yet (mid-April) and we are not to post the results yet on social media, L-S Quiz Bowl won the \$5000 grand prize money. Then in February, the team competed in the L-L Tournament, claiming the grand champion prize of \$150 and the trophy now on display in the high school. The team will represent IU-13 at the State Quiz Bowl Tournament in early May at the State Capitol and will compete in the Regional Tournament at Cedar Crest in April.

The Quiz Bowl team once again has qualified for the National Tournament in Atlanta over Memorial Day Weekend. Although the cost of the trip to send the five team members -- Asher Reno, Carlos Berrios, Ava Berrios, Maria Glick, and Ben Rimert -- is not inexpensive, the team hopes that their successes this year coupled with the prize money added to their account will help to support their request for permission to attend the event in Atlanta. The estimated budget for the trip has been shared with Dr. Feeney and Dr. Peart for their feedback.

L-S would be joining Penn Manor, Solanco, Manheim Township, and Cedar Crest in Atlanta.

MARTIN MEYLIN MIDDLE SCHOOL – Mrs. Alicia C. Kowitz, Principal

A. STUDENTS OF THE MONTH

January

January students of the month were announced for Martin Meylin. Students were selected in the category "I" - Inclusive of Everyone - they recognize human worth and dignity, the rights of others, and individual differences; accept and respect rules and authority, act with politeness, manners, courtesy and concern for the feelings and comfort of others, treat others with fairness, acceptance, and tolerance.

Technology Education - Mr. Neumann - Kalani Luciano 7A
German - Dr. Mencarini - Avery Kalasinsky 8B
Spanish - Mrs. Mier - Brooklyn Howse 6A
Art - Mr. Leone - Natalee Baum 6B
Health - Mrs. Diffendarfer - Addison Edwards 8B
Physical Education -Mr. Heeter - Ella Schaefer 8A
Physical Education - Mrs. Beard - Alexandria Schaefer 6A
Music - Mr. Gibson - Mira Lindskog 8A
Band - Mr. Royer - Maximus Colon 7A
Orchestra - Ms. Polizzi - Josephine Esche 6A

B. 2ND MARKING PERIOD HONOR ROLL

After the second marking period 479 students were named to the middle school honor roll from grades 6, 7, and 8. Placement on the Martin Meylin honor roll is based on three academic levels of achievement:

Honor Roll - 141 students
High Honor Roll - 254 students
Distinguished Honor Roll - 84 students

C. 8th GRADE COURSE SELECTION TIMELINE

January 22: Course Selection Informational Night, 6:30 PM, High School PAC (for parents and students to attend)
January 28: Course Selection presentations to students during Flex
January 29: Course Selection sheets distributed to students during ELA class
February 5: Student Course Selection Sheets due to homeroom teacher
February 12: Students input course selections during Flex

D. FEBRUARY HAPPENINGS

On Friday, February 6th, nearly five hundred students and many members of the faculty and staff attended the annual Valentine's Dance held in the Martin Meylin Gymnasium. Prior to the dance the Student Council asked the Martin Meylin staff and eighth grade class to cast their ballot in nominating those students from eighth grade who demonstrate kind behavior, school spirit, extra-curricular involvement, and an overall "big heart". From the nominations, ten students were picked to be recognized at the dance as candidates for the crowning of King and Queen of Hearts. Top nominees were Adrianna Gomez Marquez, Mia Rogers, Gracie Stiger, Evelyn Weaver, Lexi Woodworth, Diesel Frank, Carter Haring, Elias Luciano, Mason Miller, and Nathan Schneider. Gracie Stiger was crowned as Queen of Hearts and Nathan Schneider was crowned as King of Hearts. Special thanks to the PTO and parents who donated refreshments!

Martin Meylin students entered P.R.I.D.E. tickets into a drawing for "New Year/New Look" where they got to dress our principals for a day. With this prize, students could bring in accessory items from home to dress up the principal they were assigned to for that day. Examples of accessories they could use include headbands, hats, wigs, ties, feather boas, jewelry, footwear, belts, bags, or capes. The schedule was as follows:

February 11 (6th Grade): Anna Wiley dressed up Mr. Robison and Max Eckman dressed up Mrs. Kowitz.
February 12 (7th Grade): Brayden Young dressed up Mr. Robison and Fiona Lau dressed up Mrs. Kowitz.
February 13 (8th Grade): Nael Warfel dressed up Mr. Robison and Madeline Cousin dressed up Mrs. Kowitz.

E. UPCOMING DATES

March 4 8th Grade CTC Field Trip
March 6 PTO Dodgeball Tournament, 3:00pm - 5:00pm, Gym
March 16 ELA Firefly
March 17 Math Firefly
March 18 Science Firefly
March 19 WEB Day

HANS HERR ELEMENTARY SCHOOL – Dr. Jeffrey T. Smecker, Principal

A. 1000TH DAY OF SCHOOL FOR FIFTH GRADERS

The fifth-grade students at Hans Herr Elementary School recently celebrated their 1000th day of school. With the help of their teachers, students determined the exact date, marking 1000 days since they began kindergarten and recognized this milestone together as a class community.

To commemorate the occasion, students designed creative “1000” glasses and decorated shirts and posters featuring the number 1000. Classrooms engaged in a variety of math-themed activities centered around the number 1000, encouraging students to reflect on how much they have learned and grown throughout their elementary school journey. The day was filled with excitement, pride, and celebration across the building.

B. JUMP ROPE FOR HEART

February was American Heart Month, and Hans Herr students once again participated in the American Heart Association’s Kids Heart Challenge through activities in Physical Education class. This marked our school’s 29th year of involvement in the program.

Through jumping rope and heart-healthy fitness stations, students learned about the importance of caring for their hearts while supporting a meaningful cause. Those who chose to participate in the fundraising component reached out to family and friends for support. Students were eligible to earn thank-you prizes for their donations, but, more importantly, they contributed to efforts to fight heart disease and stroke. We are proud of our students for promoting healthy habits and community awareness.

C. HIGH SCHOOL HEROES

In February, our third-grade students once again welcomed participants from the High School Heroes program into their classrooms. These high school students, who commit to remaining drug- and alcohol-free, led engaging lessons focused on positive choices, leadership, and strong character.

Through interactive activities and thoughtful discussions, our third graders explored the importance of making responsible decisions and supporting one another. The High School Heroes serve as outstanding role models, and we are grateful for the time, energy, and positive influence they share with our students each year.

LAMPETER ELEMENTARY SCHOOL/EARLY CHILDHOOD CENTER – Mrs. Christi L. Henry, Principal

A. 100TH DAY ACTIVITIES IN THE K-2 DIVISION

The 100th day of school is a milestone for students in K-2. When students master their numbers to 100, they have the blueprint for understanding our number system. This year, classes celebrated the 100th Day of School in unique and fun ways. Many of the students came to school wearing hats or t-shirts decorated with 100 items of their choosing to celebrate the day. Classes celebrated with a variety of learning stations and activities focused on the number 100. Fun and educational celebrations were enjoyed by all!

B. PTO ARTSY SATURDAY

On February 7th, the PTO once again sponsored the annual Artsy Saturday Paint Party. L-S parent and elementary art teacher, Mrs. Candice Schwein, led nearly 150 students and parents through the creation of a snowman painting. Three sessions were held, and each session began with the artists having a blank canvas. Mrs. Schwein then led the participants through the creation of a snowman that could be decorated as the artists desired. Participants could design their own hats and scarves for their snowmen as well as create a wintry background with wind and snow or a sunset of reds and oranges. The artists used their own creativity to make their paintings their own, and everyone left with beautiful works of art. This is an enjoyable experience for all, and we are truly grateful for Mrs. Schwein's guidance and work with our families.

C. PTO BOOK SWAP

Students and families brought books to school in January, and the PTO organized all of the books into themed collections for the students to view. The kindergarten students had their own book choosing experience set-up in the Maker Space at the Early Childhood Center. Each K-2 student was able to select at least one book, and those who donated books were able to select books proportionate to the number of books donated. On the final day of book swap, students had the option to buy up to 12 books for \$.25 each if there are titles that they are still interested in purchasing. All of the students were thrilled to be able to take new books home to enjoy.

FOR BOARD ACTION

PERSONNEL COMMITTEE

1. RECOMMENDATION FOR APPROVAL OF RESIGNATIONS

Recommend the approval of resignations from the following individuals, and any additional retirement notices received through March 1, 2026:

- a. Grace I. Bopp, special education paraeducator, Martin Meylin Middle School, effective June 3, 2026.
- b. Nora B. Frick, reading tutor, Martin Meylin Middle School, effective June 3, 2026.
- c. Michelle R. Getchis, second grade teacher, Lampeter Elementary School, effective June 4, 2026.
- d. Kristen R. Greenwood, third grade teacher, Hans Herr Elementary School, effective June 4, 2026.
- e. June E. Holliday, secretary to the assistant superintendent and special services, administration building, effective June 30, 2026.
- f. Abigail R. Hostetter, long-term substitute first grade teacher, Lampeter Elementary School, retroactively effective to February 6, 2026.
- g. Kimberly D. Kiefer, special education paraeducator, Lampeter-Strasburg High School, effective January 22, 2027.
- h. Marc N. Maly, fourth grade teacher, Hans Herr Elementary School, effective June 5, 2026.
- i. John B. Manion, math teacher, Martin Meylin Middle School, effective June 4, 2026.
- j. Nancy J. McMullen, kitchen helper, Hans Herr Elementary School, retroactively effective to March 1, 2026.
- k. Lorraine B. Puleo, special education paraeducator, Lampeter-Strasburg High School, effective August 1, 2026.
- l. Connie L. Richwine, kitchen manager, Hans Herr Elementary School, effective June 3, 2026.
- m. Debra A. Savoca, English language arts teacher, Martin Meylin Middle School, effective December 31, 2026.
- n. Kimberly I. Shenk, third grade teacher, Hans Herr Elementary School, effective June 4, 2026.
- o. Kimberly B. Smith, second grade teacher, Lampeter Elementary School, effective June 4, 2026.

- p. Sachiko Stoneburner, baker, Hans Herr Elementary School, effective June 3, 2026.
- q. James A. Stutzman, special education paraeducator, Hans Herr Elementary School, effective June 3, 2026.
- r. Tammy L. Swangel, special education paraeducator, Hans Herr Elementary School, retroactively effective to February 13, 2026.
- s. Katrina K. Swarr, English teacher, Lampeter-Strasburg High School, effective October 19, 2026.

2. RECOMMENDATION FOR APPROVAL OF EMPLOYMENT – SUPPORT

Recommend the approval of employment of the following individuals in support or non-permanent positions:

- a. Shanelle M. Fowler, as a kitchen helper at Lampeter-Strasburg High School. Ms. Fowler will become a category E support employee and will be compensated \$16.01 per hour retroactively effective to February 6, 2026.
- b. Megan P. Sechrist, as a special education paraeducator at Lampeter-Strasburg High School. Ms. Sechrist will become a category C support employee and will be compensated \$16.52 per hour retroactively effective to February 3, 2026.
- c. Jerry J. Sylvester, as a kitchen helper at Lampeter-Strasburg High School. Mr. Sylvester will become a category E support employee and will be compensated \$16.01 per hour retroactively effective to February 5, 2026.

3. RECOMMENDATION FOR APPROVAL OF CHANGES OF STATUS

Recommend the approval of a change of employment status for the following individuals:

- a. Janet M. DePaul, kitchen helper, Martin Meylin Middle School. Ms. DePaul will become a special education paraeducator at Hans Herr Elementary School effective March 20, 2026. She will become a category C support staff employee and will be compensated \$16.52 per hour.
- b. Doreen Gonzalez-Anderson, Assistant Director of SACC, Lampeter-Strasburg Early Childhood Center. Ms. Gonzalez-Anderson will become the Director of SACC retroactively effective to February 3, 2026. She will become a 12-month salary exempt employee and will be compensated \$65,933 annually.

4. RECOMMENDATION FOR APPROVAL OF ADDITIONAL ASSIGNMENT

Recommend the approval of an additional assignment for Allysen Wagner, Title I assistant, Hans Herr Elementary School. Ms. Wagner will have the additional assignment of an extended substitute third grade teacher at Hans Herr Elementary School retroactively effective to February 25, 2026, through the end of the 2025-2026 school year. She will be compensated \$361.77 per diem based upon Step 1, Level B of the District compensation agreement.

5. RECOMMENDATION FOR APPROVAL OF LEAVES OF ABSENCE

Recommend the approval of a leave of absence for the following individuals:

- a. Lecinda F. Baker, third grade teacher, Hans Herr Elementary School, retroactively effective to February 25, 2026, through the end of the 2025-2026 school year.
- b. Leigh A. Breslin, special education paraeducator, Hans Herr Elementary School, effective May 7, 2026, through July 30, 2026.
- c. Marybeth Gochnauer, fifth grade teacher, Hans Herr Elementary School, effective May 14, 2026, through on or about June 3, 2026.
- d. Michele A. Higgins, van driver, administration building, effective March 16, 2026, through on or about March 31, 2026.
- e. Sharon L. Peters, custodian, Hans Herr Elementary School, an extension to a leave of absence retroactively effective through February 27, 2026.
- f. Karen A. Schmertz, assistant food service director, Hans Herr Elementary School, February 18, 2026, through on or about April 15, 2026.

6. RECOMMENDATION FOR APPROVAL OF CHANGES TO SUPPLEMENTAL CONTRACTS

Recommend the approval of 2025-2026 additions/deletions to supplemental contracts, as follows:

a.	Ryan Fulmer	Basketball - Girls - Asst - 50% of 50%	\$1,449.00	Addition
b.	Sonja Welsh	Softball - Asst - 50%	\$2,646.00	Addition
c.	Jason McComsey	Track - 2nd Asst - 60%	\$3,666.60	Deletion
d.	Gemma Bruner	Track - 2nd Asst - 60%	\$3,931.20	Addition
e.	Gemma Bruner	Track - Asst - 50%	\$3,276.00	Deletion
f.	Jason McComsey	Track - Asst - 50%	\$3,055.50	Addition

7. RECOMMENDATION FOR APPROVAL OF SUBSTITUTES

Recommend the approval of 2025-2026 substitutes in their respective capacities, as follows:

Emergency Certified Substitutes

LaBar, Matthew W. Technology Education 7-12 – Millersville student

Support Staff Substitutes

McMullen, Nancy J.
Poole, Katherine N.

8. RECOMMENDATION FOR APPROVAL OF VOLUNTEERS

Recommend the approval of the following individuals as 2025-2026 volunteers:

Geidel, Zachary A.
Kingsley, Jeffrey S.
Kingsley, Sharon K.
Nafziger, Kristen J.
Will, Rebekah L.
Zimmerman, Dylan J.

BUSINESS AND FINANCE COMMITTEE

9. RECOMMENDATION FOR ACCEPTANCE OF 2024-2025 FINANCIAL STATEMENTS AND AUDIT

Recommend the acceptance of the 2024-2025 financial statements and audit as presented by CliftonLarsonAllen, LLP, at the November 17, 2025, Board Workshop meeting, as posted.

10. RECOMMENDATION FOR APPROVAL OF IU13 IDEA PART B AND SECTION 619 USE OF FUNDS AGREEMENTS

Recommend the approval of the IU13 IDEA Part B and Section 619 Use of Funds Agreements for the 2025-2026 school year, as posted. Note that these are strictly pass-through funds from the Commonwealth of Pennsylvania through the IU13 to Lampeter-Strasburg School District.

11. RECOMMEND THE APPROVAL OF PUBLIC SCHOOL FACILITY IMPROVEMENT GRANT RESOLUTION

Recommend the approval of the resolution to request a Public School Facility Improvement Grant in the amount of \$2,000,000 for use towards the Lampeter Elementary School ground source heat pump project, as posted.

12. RECOMMENDATION FOR APPROVAL OF THE SCHOOL AGE CHILD CARE (SACC) HOURLY TUITION RATE FOR THE 2026-2027 SCHOOL YEAR

Recommend the approval to set the hourly rate for School Age Child Care (SACC) to \$5.75 for the 2026-2027 school year.

13. RECOMMENDATION FOR APPROVAL OF AGREEMENT RENEWAL WITH PSBA INSURANCE TRUST FOR UNEMPLOYMENT COMPENSATION CLAIMS MANAGEMENT SERVICES

Recommend the approval of a one-year renewal agreement for Unemployment Compensation Claims Management services with the Pennsylvania School Boards Association Insurance Trust at an estimated annual cost of \$3,200, as posted.

ACADEMIC COMMITTEE

14. RECOMMENDATION FOR APPROVAL OF SPECIAL EDUCATION PLAN

Recommend the approval of the Lampeter-Strasburg School District 2026-2029 Special Education Plan, as posted.

MISCELLANEOUS

15. RECOMMENDATION FOR APPROVAL OF FIELD TRIPS

Recommend the approval of overnight field trips, as follows and as posted:

- a. Lampeter-Strasburg High School Garden Spot FFA students to attend the State Legislative Leadership Conference (SLLC) at the Harrisburg/Hershey Sheraton in Harrisburg, PA, from March 22 to 24, 2026.
- b. Martin Meylin Middle School Cape Henlopen Trip, Cape Henlopen State Park, Lewes, Delaware, from June 9 to June 12, 2026.

16. RECOMMENDATION FOR APPROVAL OF UPDATED BOARD POLICIES (SECOND READING)

Recommend the approval of updated policies (second reading), as follows and as posted:

Reviewed by full Board at the January Workshop meeting

- a. Policy 913 Nonschool Organizations/Groups/Individuals
- b. Policy 916 Volunteers

17. RECOMMENDATION FOR APPROVAL OF UPDATED BOARD POLICIES (FIRST READING)

Recommend the approval of updated policies (first reading), as follows and as posted:

Reviewed by Academic Committee

- a. Policy 102 Academic Standards
- b. Policy 105.2 Exemption from Instruction

Reviewed by full Board at the February Workshop meeting

- a. Policy 122 Extracurricular Activities
- b. Policy 123 Interscholastic Athletics
- c. Policy 123.2 Sudden Cardiac Arrest

18. RECOMMENDATION FOR APPROVAL OF 2026 GRADUATION DATE

Recommend the approval of Friday, May 29, 2026, as the graduation date for the Class of 2026.

FOR BOARD INFORMATION

1. The Buildings and Grounds Committee will be meeting on Monday, March 16, 2026, at 6:30 p.m.
2. The Board Workshop will be held on Monday, March 16, 2026, at 7:30 p.m.
3. The Academic Committee will be meeting on Tuesday, April 7, 2026, at 6:30 p.m.
4. The next meeting of the Board will be held on Tuesday, April 7, 2026, at 7:30 p.m.

MINUTES OF THE BOARD OF SCHOOL DIRECTORS
LAMPETER-STRASBURG SCHOOL DISTRICT
Administration Building
Lampeter, Pennsylvania 17537
February 2, 2026

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

PRESENT: Board Members, Mrs. Melissa S. Herr, Mr. Matthew E. Parido, Mr. Dustin D. Knarr, Mrs. Suzanne S. Knowles (remotely), Mr. Dean E. McComsey, Ms. Kelly A. Osborne, Mrs. Kristin M. Staley, Mrs. Kari A. Steinbacher, Mr. Andrew L. Welk; Superintendent, Dr. Kevin S. Peart; Assistant Superintendent, Dr. Michele B. Westphal; Business Manager, Mr. Keith A. Stoltzfus; Administrators, Mr. Nathan D. Byler, Mrs. Karen L. Staub, Mrs. Lisa S. Lyons, and Ms. Jennifer Felix; Administrative Assistant, Mrs. Mary E. Williams; and visitors.

OPPORTUNITY FOR PUBLIC COMMENT ON AGENDA ITEMS

No comments.

MINUTES

Mrs. Steinbacher moved and Mr. Welk seconded the motion to approve the Minutes of the regularly scheduled meetings on January 5 and January 20, 2026.

A voice vote was unanimous in favor of the motion.

COMMUNICATIONS AND RECOGNITION

Dr. Peart thanked the maintenance staff for their work clearing the snow and neighboring farms for use of their equipment. Dr. Peart also thanked transportation coordinator, Mr. Matt Greenwood, for his work clearing off all of the district vans.

Dr. Peart recognized Martin Meylin Middle School students who have artwork displayed in the Board room.

Dr. Peart shared the following communications:

1. Bleacher, R. Scott – a letter requesting a leave of absence.
2. Cashaw, Kim R. – a letter requesting a leave of absence.
3. Davis, Glenn R. – a letter of retirement.
4. Diehl, Chelsea M. – a letter requesting a leave of absence.
5. Frankford, Janette E. – a letter requesting a leave of absence.
6. McClune, Megan E. – a letter of resignation.
7. Reyna, Ana A. – a letter of resignation.

TREASURER'S REPORT – Mr. Keith A. Stoltzfus

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

Thereafter, Mr. Knarr moved and Mr. Parido seconded the motion to accept the treasurer's report as submitted and to approve the payment of bills for the General Fund in the amount of \$3,278,263.08, Cafeteria Fund checks in the amount of \$15,201.85, Capital Reserve Fund checks in the amount of \$77,600.68, Capital Projects Fund checks in the amount of \$1,748,962.01, and Athletic Account Officials in the amount of \$5,471.00.

A voice vote was in favor of the motion.

ACADEMIC COMMITTEE – Mr. Matthew E. Parido, Chairperson

Mr. Parido reported on the Academic Committee meeting that took place earlier in the evening.

BUILDINGS AND GROUNDS COMMITTEE – Mr. Andrew L. Welk, Chairperson

Mr. Welk reported on the Buildings and Grounds Committee meeting that took place on January 20, 2026.

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

No report.

FINANCE COMMITTEE – Mr. Dustin D. Knarr, Chairperson

Mr. Knarr shared that the Finance Committee will be meeting on Monday, February 9, 2026, at 6:30 p.m.

PERSONNEL COMMITTEE – Mrs. Suzanne S. Knowles, Chairperson

Dr. Peart reported that the Committee is recommending all personnel items as a consent agenda. Mr. McComsey moved to approve the personnel items as presented and Mrs. Staley seconded the motion. A voice vote was unanimous in favor of the motion to approve the consent agenda as follows:

1. APPROVAL OF RESIGNATIONS

- a. Glenn R. Davis, buildings and grounds director, administration, effective June 30, 2026.
- b. Megan E. McClune, Title I assistant, Martin Meylin Middle School, retroactively effective to January 19, 2026.
- c. Ana A. Reyna, second shift custodian, Lampeter-Strasburg High School, retroactively effective to January 16, 2026.

2. APPROVAL OF EMPLOYMENT – SUPPORT

- a. Janet M. Depaul, as a kitchen helper at Martin Meylin Middle School. Ms. Depaul will become a category D support staff employee and will be compensated \$16.01 per hour retroactively effective to January 7, 2026.
- b. Mary L. Todd, as a special education paraeducator at Lampeter-Strasburg High School. Ms. Todd will become a category C support employee and will be compensated \$17.00 per hour retroactively effective to January 12, 2026.

3. APPROVAL OF ADDITIONAL ASSIGNMENTS

- a. Joan S. Johnson, District-wide 50% instructional coach, Hans Herr Elementary School. Mrs. Johnson will have the additional assignment of 50% long-term substitute instructional coach retroactively effective to January 20, 2026, through the end of the 2025-2026 school year. Her daily compensation for this additional assignment will be \$271.17 based upon Step 15, Level M60 (50%) of the District compensation agreement.
- b. Amanda R. Gustafson, District-wide 50% instructional coach, Lampeter-Strasburg High School. Mrs. Gustafson will have the additional assignment of 50% long-term substitute instructional coach retroactively effective to January 20, 2026, through the end of the 2025-2026 school year. Her daily compensation for this additional assignment will be \$252.15 based upon Step 11, Level M45 (50%) of the District compensation agreement.
- c. Jennifer L. Risser, District-wide 50% instructional coach, Hans Herr Elementary School. Mrs. Risser will have the additional assignment of 50% long-term substitute instructional coach retroactively effective to January 20, 2026, through the end of the 2025-2026 school year. Her daily compensation for this additional assignment will be \$252.21 based upon Step 15, Level M30 (50%) of the District compensation agreement.

4. APPROVAL OF LEAVES OF ABSENCE

- a. R. Scott Bleacher, van driver, administration, retroactively effective to January 5, 2026, through on or about January 28, 2026.
- b. Chelsea M. Diehl, fourth grade teacher, Hans Herr Elementary School, effective on or about May 14, 2026, through December 1, 2026.
- c. Janette E. Frankford, special education paraeducator, Lampeter-Strasburg High School, retroactively effective to January 22, 2026, through on or about March 5, 2026.

- d. Kim R. Cashaw, SACC assistant group supervisor, Lampeter-Strasburg Early Childhood Center, retroactively effective to January 8, 2026, through on or about March 30, 2026.

5. APPROVAL OF CHANGES TO SUPPLEMENTAL CONTRACTS

2025-2026 additions/deletions to supplemental contracts, as follows:

- a. Megan Burkholder Elementary Grade Level Chairperson – Sp. Ed./Program Sp. \$1,000.00 Deletion
- b. Rebecca Yocum Elementary Grade Level Chairperson – Sp. Ed./Program Sp. \$1,000.00 Addition

6. APPROVAL OF SUBSTITUTES

2025-2026 substitutes, as follows:

Certified Substitute

- Burkhart, Emily N. English 7-12
- Garrett, Joey R. Industrial Arts/Technology Education
- Martin, Abigail M. Grades PK-4

Emergency Certified Substitute

- Bailey, Camryn F. Grades PK-4 – Millersville student
- McCubbin, Kylie N. Grades PK-4 – Millersville student
- Moore, Emily E. All Instructional Areas PK-12
- Parker, Jersey L. Grades PK-4 – Millersville student

7. APPROVAL OF VOLUNTEERS

2025-2026 volunteers, as follows:

- Dubbert, Troy C.
- Greiner, Timothy J.
- Nocheck, Elizabeth J.

CURRICULAR ISSUES AND FEDERAL PROGRAMS – Dr. Michele B. Westphal, Representative

Dr. Westphal presented on federal programs.

LIAISON REPORTS

Mr. Welk reported on the Lancaster County Career and Technology Center.

STUDENT REPRESENTATIVES –Mr. Shrey Singh, Miss Quinn Flory

No reports.

SUPERINTENDENT'S REPORT – Dr. Kevin S. Peart

Dr. Peart reported that all personnel items were approved during the Personnel Committee report.

APPROVAL OF AGREEMENT WITH IPF INVESTMENTS LLC

Mr. Welk moved and Mr. Knarr seconded the motion to approve an agreement with IPF Investments LLC regarding real estate taxes for the rebuilt Hershey Farm Restaurant.

A voice vote was in favor of the motion.

APPROVAL OF VENDING AGREEMENT

Mr. Welk moved and Mr. McComsey seconded the motion to approve an agreement with Vitality Vending.

A voice vote was unanimous in favor of the motion.

PRELIMINARY APPROVAL OF FOREIGN TRIP

Mrs. Steinbacher moved and Mr. Parido seconded the motion for preliminary approval of a foreign trip to Germany in the summer of 2027 for German students at Lampeter-Strasburg High School.

A voice vote was unanimous in favor of the motion.

APPROVAL OF UPDATED BOARD POLICIES (SECOND READING)

Mr. Welk moved and Mr. McComsey seconded the motion to approve updated policies (second reading), as follows and as attached to these Minutes:

Reviewed by the Buildings and Grounds Committee

- a. Policy 705 Facilities and Workplace Safety
- b. Policy 709 Building Security

Reviewed by full Board at the November Workshop meeting

- a. Policy 909 Municipal Government Relations

A voice vote was unanimous in favor of the motion.

APPROVAL OF UPDATED BOARD POLICIES (FIRST READING)

Mr. Parido moved and Mr. Welk seconded the motion to approve updated policies (first reading), as follows and as attached to these Minutes:

Reviewed by full Board at the January Workshop meeting

- Policy 913 Nonschool Organizations/Groups/Individuals
- Policy 916 Volunteers

A voice vote was unanimous in favor of the motion.

OPPORTUNITY FOR PUBLIC COMMENT

No comments.

MEETING ADJOURNED

The meeting was properly adjourned at 7:53 p.m.

Mary E. Williams
Secretary

MINUTES OF THE BOARD OF SCHOOL DIRECTORS
LAMPETER-STRASBURG SCHOOL DISTRICT
Administration Building
Lampeter, Pennsylvania 17537
February 17, 2026

President Mrs. Melissa S. Herr called the meeting to order at 7:30 p.m.

PRESENT: Board Members, Mrs. Melissa S. Herr, Mr. Matthew E. Parido, Mr. Dustin D. Knarr, Mrs. Suzanne S. Knowles, Mrs. Kristin M. Staley, Mrs. Kari A. Steinbacher, Mr. Andrew L. Welk; Superintendent, Dr. Kevin S. Peart; Assistant Superintendent, Dr. Michele B. Westphal; Business Manager, Mr. Keith A. Stoltzfus; Administrators, Mrs. Lisa S. Lyons, Mr. Cory S. Robison, and Dr. Jeffrey T. Smecker; Administrative Assistant, Mrs. Mary E. Williams; and visitors.

ABSENT: Board members, Mr. Dean E. McComsey and Ms. Kelly A. Osborne.

OPPORTUNITY FOR PUBLIC COMMENT ON AGENDA ITEMS

Sarah Cook, West Lampeter Township, regarding Policy 913 Nonschool Organizations/Groups/Individuals.

COMMUNICATIONS AND RECOGNITION

Mr. Welk and Mr. Robison recognized January Students of the Month from Martin Meylin Middle School.

Mr. Welk and Mrs. Lyons recognized January Students of the Month from Lampeter-Strasburg High School.

Mr. Welk recognized Lancaster County Career and Technology Center December Students of the Month from Lampeter-Strasburg High School.

PRESENTATION ON HANS HERR ELEMENTARY SCHOOL INITIATIVES

Dr. Smecker presented information on Hans Herr Elementary School initiatives and progress toward comprehensive planning goals.

APPROVAL OF SPECIAL EDUCATION CONTRACT

Mrs. Knowles moved and Mr. Welk seconded the motion to approve a special education contract with Valley Forge Educational Services for one student for the 2025-2026 school year for a prorated annual fee of \$29,644.56.

A voice vote was unanimous in favor of the motion.

APPROVAL OF CHANGE ORDERS FOR THE MARTIN MEYLIN MIDDLE SCHOOL RENOVATION PROJECT

Mr. Knarr moved and Mr. Welk seconded the motion to approve change orders for the Martin Meylin Middle School renovation project, as follows:

- | | | | | |
|----|-----------|----------------------|--------------|--|
| a. | Lobar Inc | Change Order GC # 16 | Add \$35,257 | Structural support steel, beams and plates |
| b. | Lobar Inc | Change Order GC # 17 | Add \$28,755 | S9 walls to multiple rooms |

A voice vote was unanimous in favor of the motion.

DISCUSSION OF UPDATED BOARD POLICIES

Dr. Peart led a discussion on the following policies that were presented for first reading at the February 2, 2026, Board Meeting:

Reviewed by full Board at the January Workshop meeting

- a. Policy 913 Nonschool Organizations/Groups/Individuals
- b. Policy 916 Volunteers

DISCUSSION OF BOARD POLICIES

Dr. Peart led a discussion reviewing Board Policies, as follows:

- a. Policy 122 Extracurricular Activities
- b. Policy 123 Interscholastic Athletics
- c. Policy 123.1 Concussion Management
- d. Policy 123.2 Sudden Cardiac Arrest
- e. Policy 123.3 Student Activity Fee

DISCUSSION OF PSBA PRINCIPLES FOR GOVERNANCE AND LEADERSHIP, DISTRICT STRATEGIC PILLARS, and PARLIAMENTARY PROCEDURE

Dr. Peart led a discussion on PSBA Principles for Governance and Leadership, District Strategic Pillars, and Parliamentary Procedure.

OPPORTUNITY FOR PUBLIC COMMENT

No comment.

NEW BUSINESS

Mrs. Knowles advocated for including the recognition of students who have earned art awards at Board meetings.

ADJOURNMENT

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

Mary E. Williams
Secretary

LAMPETER-STRASBURG SCHOOL DISTRICT
Lampeter, Pennsylvania 17537
March 2, 2026

Communications

1. Baker, Lecinda F. – a letter requesting a leave of absence.
2. Bopp, Grace I. – a letter of retirement.
3. Breslin, Leigh A. – a letter requesting a leave of absence.
4. Frick, Nora B. – a letter of retirement.
5. Getchis, Michelle R. – a letter of retirement.
6. Gochnauer, Marybeth – a letter requesting a leave of absence.
7. Greenwood, Kristen R. – a letter of retirement.
8. Higgins, Michele A. – a letter requesting a leave of absence.
9. Holliday, June E. – a letter of retirement.
10. Hostetter, Abigail R. – a letter of resignation.
11. Kiefer, Kimberly D. – a letter of retirement.
12. Maly, Marc N. – a letter of retirement.
13. Manion, John B. – a letter of retirement.
14. McMullen, Nancy J. – a letter of resignation.
15. Peters, Sharon L. – a letter requesting an extension to a leave of absence.
16. Puleo, Lorraine B. – a letter of retirement.
17. Richwine, Connie L. – a letter of retirement.
18. Schmertz, Karen A. – a letter requesting a leave of absence.
19. Savoca, Debra A. – a letter of retirement.
20. Shenk, Kimberly I. – a letter of retirement.
21. Smith, Kimberly B. – a letter of retirement.
22. Stoneburner, Sachiko – a letter of retirement.
23. Stutzman, James A. – a letter of retirement.
24. Swangel, Tammy L. – a letter of resignation.
25. Swarr, Katrina K. – a letter of retirement.

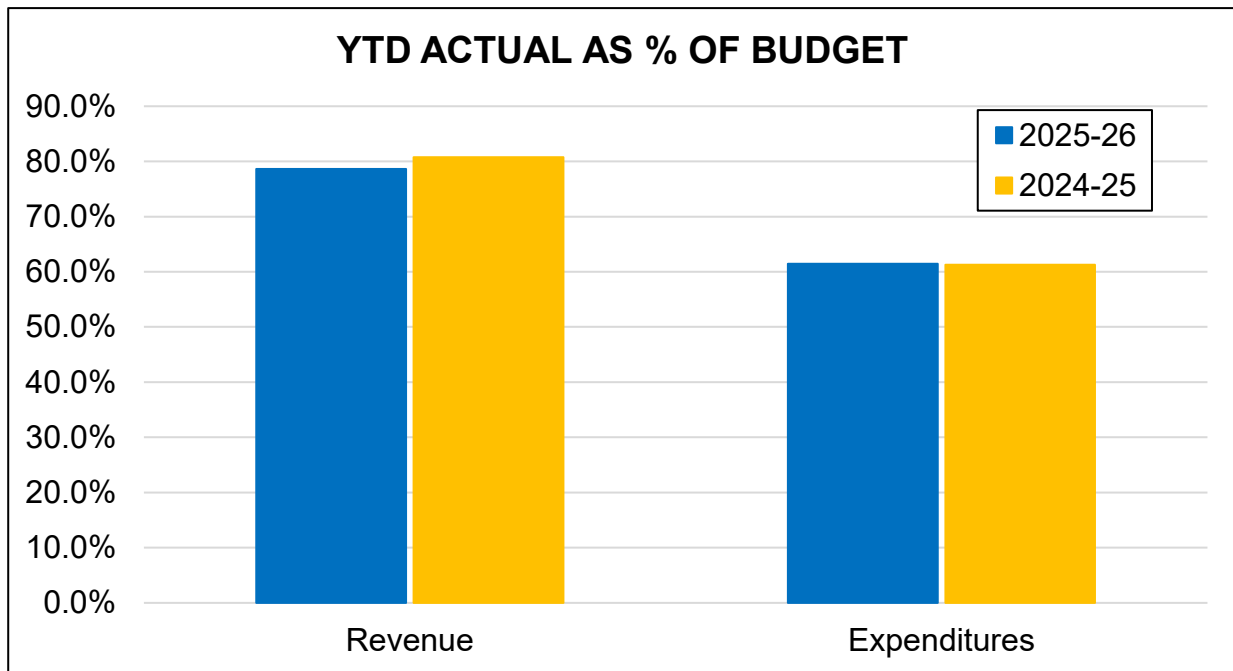
LAMPETER-STRASBURG SCHOOL DISTRICT

Financial Comparison Report

March 3, 2026

	<u>Revenue</u>	<u>Expenditures</u>	<u>Surplus/Loss</u>
Year 2025-26 Budget	65,653 =====	66,302 =====	(649) =====
Year-to-Date Actual (246 Days)	51,626	40,738	10,888
Prior Year-to-Date Actual (247 Days)	50,646	38,844	11,802
Year-to-Date Increase (Decrease)	980	1,894	(914)
% Change - Current vs. Prior YTD Over (Under)	1.9%	4.9%	(7.7%)
Year-to-Date Actual as % of 2025-26 Budget	78.6%	61.4%	-----
Prior Year-to-Date Actual as % of 2024-25 Budget	80.7%	61.3%	-----

(\$ in Thousands)



BOARD SUMMARY

Fund: 10 - General Fund Encumbrances Included

As of: 03/03/2026

Funding Source: All

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
1100 REG PROG ELEMEN/SECOND						
100 PERSONNEL EMPL SALARIES	14,258,180.00	14,258,180.00	0.00	7,646,674.43	6,611,505.57	53.63
200 PERSONNEL EMPL BENEFITS	9,208,409.00	9,208,409.00	0.00	3,633,237.47	5,575,171.53	39.46
300 PURCH PROF & TECH SERVICES	151,800.00	151,800.00	0.00	49,757.52	102,042.48	32.78
400 PURCHASED PROPERTY SVCS	85,940.00	85,940.00	0.00	42,796.95	43,143.05	49.80
500 OTHER PURCHASED SERVICES	599,650.00	599,650.00	6,690.26	426,252.96	166,706.78	72.20
600 SUPPLIES	703,466.00	703,466.00	14,932.97	635,439.79	53,093.24	92.45
700 PROPERTY	47,450.00	47,450.00	2,240.00	41,681.00	3,529.00	92.56
800 OTHER OBJECTS	450.00	450.00	0.00	0.00	450.00	0.00
Totals for 1100s	25,055,345.00	25,055,345.00	23,863.23	12,475,840.12	12,555,641.65	49.89
1200 SPEC PROG ELEMEN/SECOND						
100 PERSONNEL EMPL SALARIES	4,228,893.00	4,228,893.00	0.00	2,319,039.99	1,909,853.01	54.84
200 PERSONNEL EMPL BENEFITS	3,184,648.00	3,184,648.00	0.00	1,045,590.77	2,139,057.23	32.83
300 PURCH PROF & TECH SERVICES	3,293,010.00	3,293,010.00	0.00	2,248,256.90	1,044,753.10	68.27
400 PURCHASED PROPERTY SVCS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
500 OTHER PURCHASED SERVICES	1,412,285.00	1,412,285.00	0.00	779,041.97	633,243.03	55.16
600 SUPPLIES	9,700.00	9,700.00	708.80	3,852.07	5,139.13	47.02
800 OTHER OBJECTS	3,500.00	3,500.00	0.00	3,599.99	(99.99)	102.86
Totals for 1200s	12,134,036.00	12,134,036.00	708.80	6,399,381.69	5,733,945.51	52.74
1300 VOCATIONAL EDUCATION						
100 PERSONNEL EMPL SALARIES	179,096.00	179,096.00	0.00	93,884.14	85,211.86	52.42
200 PERSONNEL EMPL BENEFITS	114,003.00	114,003.00	0.00	43,664.62	70,338.38	38.30
400 PURCHASED PROPERTY SVCS	92,000.00	92,000.00	0.00	4,251.51	87,748.49	4.62
500 OTHER PURCHASED SERVICES	681,000.00	681,000.00	0.00	470,477.67	210,522.33	69.09
600 SUPPLIES	11,000.00	11,000.00	19.22	8,688.32	2,292.46	79.16
Totals for 1300s	1,077,099.00	1,077,099.00	19.22	620,966.26	456,113.52	57.65
1400 OTHER INSTRUCTION PROG						

BOARD SUMMARY
Encumbrances Included
As of: 03/03/2026

Funding Source: All

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
100 PERSONNEL EMPL SALARIES	262,823.00	262,823.00	0.00	192,639.47	70,183.53	73.30
200 PERSONNEL EMPL BENEFITS	128,737.00	128,737.00	0.00	79,371.33	49,365.67	61.65
300 PURCH PROF & TECH SERVICES	46,000.00	46,000.00	0.00	115,274.98	(69,274.98)	250.60
500 OTHER PURCHASED SERVICES	75,042.00	75,042.00	0.00	144,333.54	(69,291.54)	192.34
600 SUPPLIES	1,000.00	1,000.00	0.00	325.76	674.24	32.58
Totals for 1400s	513,602.00	513,602.00	0.00	531,945.08	(18,343.08)	103.57
1500 NONPUBLIC SCHOOL PGMS						
300 PURCH PROF & TECH SERVICES	12,500.00	12,500.00	0.00	2,883.20	9,616.80	23.07
600 SUPPLIES	1,500.00	1,500.00	89.90	647.93	762.17	49.19
Totals for 1500s	14,000.00	14,000.00	89.90	3,531.13	10,378.97	25.86
2100 SUPPORT SVCS - STUDENTS						
100 PERSONNEL EMPL SALARIES	1,680,312.00	1,680,312.00	0.00	932,617.07	747,694.93	55.50
200 PERSONNEL EMPL BENEFITS	1,014,351.00	1,014,351.00	0.00	425,516.72	588,834.28	41.95
300 PURCH PROF & TECH SERVICES	220,377.00	220,377.00	0.00	135,881.52	84,495.48	61.66
500 OTHER PURCHASED SERVICES	14,350.00	14,350.00	0.00	6,281.81	8,068.19	43.78
600 SUPPLIES	10,390.00	10,390.00	300.89	6,418.31	3,670.80	64.67
800 OTHER OBJECTS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
Totals for 2100s	2,941,280.00	2,941,280.00	300.89	1,506,715.43	1,434,263.68	51.24
2200 SUPPORT SVCS - INSTR STAFF						
100 PERSONNEL EMPL SALARIES	646,701.00	646,701.00	0.00	327,179.15	319,521.85	50.59
200 PERSONNEL EMPL BENEFITS	664,496.00	664,496.00	0.00	281,487.65	383,008.35	42.36
300 PURCH PROF & TECH SERVICES	9,900.00	9,900.00	0.00	51,797.50	(41,897.50)	523.21
500 OTHER PURCHASED SERVICES	3,500.00	3,500.00	0.00	1,100.00	2,400.00	31.43
600 SUPPLIES	48,780.00	48,780.00	1,725.65	16,291.98	30,762.37	36.94
800 OTHER OBJECTS	1,600.00	1,600.00	0.00	0.00	1,600.00	0.00
Totals for 2200s	1,374,977.00	1,374,977.00	1,725.65	677,856.28	695,395.07	49.42
2300 SUPPORT SERVICES-ADMIN						
100 PERSONNEL EMPL SALARIES	1,878,762.00	1,878,762.00	0.00	1,233,348.62	645,413.38	65.65

BOARD SUMMARY
Encumbrances Included
As of: 03/03/2026

Funding Source: All

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
200 PERSONNEL EMPL BENEFITS	1,208,854.00	1,208,854.00	0.00	580,159.29	628,694.71	47.99
300 PURCH PROF & TECH SERVICES	245,575.00	245,575.00	0.00	89,357.92	156,217.08	36.39
500 OTHER PURCHASED SERVICES	13,625.00	13,625.00	0.00	908.16	12,716.84	6.67
600 SUPPLIES	62,779.00	62,779.00	472.42	20,667.67	41,638.91	33.67
800 OTHER OBJECTS	25,850.00	25,850.00	0.00	24,117.19	1,732.81	93.30
Totals for 2300s	3,435,445.00	3,435,445.00	472.42	1,948,558.85	1,486,413.73	56.73
2400 SUPP SVCS-PUPIL HEALTH						
100 PERSONNEL EMPL SALARIES	418,364.00	418,364.00	0.00	240,307.10	178,056.90	57.44
200 PERSONNEL EMPL BENEFITS	312,048.00	312,048.00	0.00	111,140.23	200,907.77	35.62
300 PURCH PROF & TECH SERVICES	281,317.00	281,317.00	0.00	117,836.57	163,480.43	41.89
500 OTHER PURCHASED SERVICES	150.00	150.00	0.00	96.42	53.58	64.28
600 SUPPLIES	16,200.00	16,200.00	123.48	20,417.77	(4,341.25)	126.80
Totals for 2400s	1,028,079.00	1,028,079.00	123.48	489,798.09	538,157.43	47.65
2500 SUPP SERVICES-BUSINESS						
100 PERSONNEL EMPL SALARIES	357,137.00	357,137.00	0.00	240,013.83	117,123.17	67.20
200 PERSONNEL EMPL BENEFITS	228,986.00	228,986.00	0.00	112,313.48	116,672.52	49.05
300 PURCH PROF & TECH SERVICES	40,000.00	40,000.00	0.00	13,607.42	26,392.58	34.02
400 PURCHASED PROPERTY SVCS	8,000.00	8,000.00	0.00	4,534.45	3,465.55	56.68
500 OTHER PURCHASED SERVICES	2,000.00	2,000.00	0.00	820.01	1,179.99	41.00
600 SUPPLIES	3,000.00	3,000.00	0.00	793.00	2,207.00	26.43
800 OTHER OBJECTS	1,600.00	1,600.00	0.00	1,795.00	(195.00)	112.19
Totals for 2500s	640,723.00	640,723.00	0.00	373,877.19	266,845.81	58.35
2600 OPER/MAINT PLANT SVCS						
100 PERSONNEL EMPL SALARIES	1,818,615.00	1,818,615.00	0.00	1,056,035.41	762,579.59	58.07
200 PERSONNEL EMPL BENEFITS	1,403,046.00	1,403,046.00	0.00	450,101.61	952,944.39	32.08
300 PURCH PROF & TECH SERVICES	138,600.00	138,600.00	0.00	36,970.53	101,629.47	26.67
400 PURCHASED PROPERTY SVCS	563,900.00	563,900.00	0.00	456,728.92	107,171.08	80.99
500 OTHER PURCHASED SERVICES	402,300.00	402,300.00	0.00	323,235.25	79,064.75	80.35

BOARD SUMMARY
Encumbrances Included
As of: 03/03/2026

Funding Source: All

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
600 SUPPLIES	1,094,080.00	1,094,080.00	1,256.49	644,854.83	447,968.68	59.06
700 PROPERTY	83,900.00	83,900.00	48,833.87	29,156.95	5,909.18	92.96
800 OTHER OBJECTS	400.00	400.00	0.00	3,544.00	(3,144.00)	886.00
Totals for 2600s	5,504,841.00	5,504,841.00	50,090.36	3,000,627.50	2,454,123.14	55.42
2700 STUDENT TRANSPORTATION SVCS						
100 PERSONNEL EMPL SALARIES	315,033.00	315,033.00	0.00	175,696.36	139,336.64	55.77
200 PERSONNEL EMPL BENEFITS	205,720.00	205,720.00	0.00	55,613.37	150,106.63	27.03
300 PURCH PROF & TECH SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
400 PURCHASED PROPERTY SVCS	11,322.00	11,322.00	0.00	1,961.29	9,360.71	17.32
500 OTHER PURCHASED SERVICES	1,723,300.00	1,723,300.00	0.00	859,058.86	864,241.14	49.85
600 SUPPLIES	81,750.00	81,750.00	0.00	35,848.23	45,901.77	43.85
700 PROPERTY	61,800.00	61,800.00	0.00	0.00	61,800.00	0.00
800 OTHER OBJECTS	200.00	200.00	0.00	0.00	200.00	0.00
Totals for 2700s	2,400,125.00	2,400,125.00	0.00	1,128,178.11	1,271,946.89	47.00
2800 SUPPORT SVCS-CENTRAL						
100 PERSONNEL EMPL SALARIES	593,195.00	593,195.00	0.00	314,139.90	279,055.10	52.96
200 PERSONNEL EMPL BENEFITS	396,647.00	396,647.00	0.00	152,111.54	244,535.46	38.35
300 PURCH PROF & TECH SERVICES	91,500.00	91,500.00	1,315.00	76,564.62	13,620.38	85.11
400 PURCHASED PROPERTY SVCS	15,200.00	15,200.00	0.00	13,172.50	2,027.50	86.66
500 OTHER PURCHASED SERVICES	109,000.00	109,000.00	16,205.00	68,029.63	24,765.37	77.28
600 SUPPLIES	398,200.00	398,200.00	44,078.02	505,759.88	(151,637.90)	138.08
700 PROPERTY	873,285.00	873,285.00	88,990.04	434,434.44	349,860.52	59.94
800 OTHER OBJECTS	500.00	500.00	0.00	0.00	500.00	0.00
Totals for 2800s	2,477,527.00	2,477,527.00	150,588.06	1,564,212.51	762,726.43	69.21
2900 OTHER SUPPORT SERVICES						
500 OTHER PURCHASED SERVICES	27,400.00	27,400.00	0.00	27,842.14	(442.14)	101.61
Totals for 2900s	27,400.00	27,400.00	0.00	27,842.14	(442.14)	101.61
3100 Food Service						

BOARD SUMMARY
Encumbrances Included
As of: 03/03/2026

Funding Source: All

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
200 PERSONNEL EMPL BENEFITS	0.00	0.00	0.00	269.00	(269.00)	0.00
Totals for 3100s	0.00	0.00	0.00	269.00	(269.00)	0.00
3200 STUDENT ACTIVITIES						
100 PERSONNEL EMPL SALARIES	691,749.00	691,749.00	0.00	444,769.33	246,979.67	64.30
200 PERSONNEL EMPL BENEFITS	264,003.00	264,003.00	0.00	139,237.14	124,765.86	52.74
300 PURCH PROF & TECH SERVICES	132,440.00	132,440.00	0.00	82,927.50	49,512.50	62.62
400 PURCHASED PROPERTY SVCS	20,350.00	20,350.00	0.00	27,127.83	(6,777.83)	133.31
500 OTHER PURCHASED SERVICES	81,060.00	81,060.00	0.00	49,415.76	31,644.24	60.96
600 SUPPLIES	75,200.00	75,200.00	3,052.49	71,324.54	822.97	98.91
700 PROPERTY	39,750.00	39,750.00	0.00	491,132.72	(451,382.72)	1235.55
800 OTHER OBJECTS	14,730.00	14,730.00	0.00	14,435.67	294.33	98.00
Totals for 3200s	1,319,282.00	1,319,282.00	3,052.49	1,320,370.49	(4,140.98)	100.31
3300 COMMUNITY SERVICES						
800 OTHER OBJECTS	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
Totals for 3300s	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
3400 SCHOLARSHIPS & AWARDS						
800 OTHER OBJECTS	1,750.00	1,750.00	0.00	0.00	1,750.00	0.00
Totals for 3400s	1,750.00	1,750.00	0.00	0.00	1,750.00	0.00
5100 DEBT SVC / OTHER EXP						
800 OTHER OBJECTS	2,572,088.00	2,572,088.00	0.00	2,572,087.98	0.02	100.00
900 OTHER USES OF FUNDS	2,060,000.00	2,060,000.00	0.00	2,060,000.00	0.00	100.00
Totals for 5100s	4,632,088.00	4,632,088.00	0.00	4,632,087.98	0.02	100.00
5200 FUND TRANSFERS						
900 OTHER USES OF FUNDS	1,238,416.00	1,238,416.00	0.00	0.00	1,238,416.00	0.00
Totals for 5200s	1,238,416.00	1,238,416.00	0.00	0.00	1,238,416.00	0.00
5800 SUSPENSE ACCOUNT						
200 PERSONNEL EMPL BENEFITS	0.00	0.00	5,119.28	3,800,007.70	(3,805,126.98)	0.00
Totals for 5800s	0.00	0.00	5,119.28	3,800,007.70	(3,805,126.98)	0.00

BOARD SUMMARY
Encumbrances Included
As of: 03/03/2026

Funding Source: All

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
5900 BUDGETARY RESERVE						
800 OTHER OBJECTS	480,000.00	480,000.00	0.00	0.00	480,000.00	0.00
Totals for 5900s	480,000.00	480,000.00	0.00	0.00	480,000.00	0.00
Expenditure Totals	66,302,015.00	66,302,015.00	236,153.78	40,502,065.55	25,563,795.67	61.44
6100 TAXES LEVIED BY THE LEA						
000 000	(4,996,185.00)	(4,996,185.00)	0.00	(1,944,298.82)	(3,051,886.18)	38.92
100 RE TAXES	(41,547,381.00)	(41,547,381.00)	0.00	(41,267,122.13)	(280,258.87)	99.33
Totals for 6100s	(46,543,566.00)	(46,543,566.00)	0.00	(43,211,420.95)	(3,332,145.05)	92.84
6400 DELINQUENCIES TAXES LEV						
000 000	(550,000.00)	(550,000.00)	0.00	(168,979.77)	(381,020.23)	30.72
Totals for 6400s	(550,000.00)	(550,000.00)	0.00	(168,979.77)	(381,020.23)	30.72
6500 EARNINGS ON INVESTMENTS						
000 000	(900,000.00)	(900,000.00)	0.00	(842,338.75)	(57,661.25)	93.59
Totals for 6500s	(900,000.00)	(900,000.00)	0.00	(842,338.75)	(57,661.25)	93.59
6700 REV FROM STUDENT ACT						
000 000	(100,000.00)	(100,000.00)	0.00	(90,503.87)	(9,496.13)	90.50
Totals for 6700s	(100,000.00)	(100,000.00)	0.00	(90,503.87)	(9,496.13)	90.50
6800 REV FROM INTERMEDIATE						
000 000	(590,518.00)	(590,518.00)	0.00	0.00	(590,518.00)	0.00
Totals for 6800s	(590,518.00)	(590,518.00)	0.00	0.00	(590,518.00)	0.00
6900 OTHER REV FROM LOCAL						
000 000	(76,000.00)	(76,000.00)	0.00	(30,251.09)	(45,748.91)	39.80
Totals for 6900s	(76,000.00)	(76,000.00)	0.00	(30,251.09)	(45,748.91)	39.80
7100 BASIC INSTRUCT & OPER						
000 000	(6,023,120.00)	(6,023,120.00)	0.00	(2,549,781.00)	(3,473,339.00)	42.33
Totals for 7100s	(6,023,120.00)	(6,023,120.00)	0.00	(2,549,781.00)	(3,473,339.00)	42.33

BOARD SUMMARY
Encumbrances Included
As of: 03/03/2026

Funding Source: All

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
7200 SUBSIDIES SPECIFIC ED PROGS						
000 000	(1,916,500.00)	(1,916,500.00)	0.00	(1,162,990.00)	(753,510.00)	60.68
Totals for 7200s	(1,916,500.00)	(1,916,500.00)	0.00	(1,162,990.00)	(753,510.00)	60.68
7300 SUBSIDIES NON-ED PGMS						
000 000	(2,228,461.00)	(2,228,461.00)	0.00	(1,722,679.66)	(505,781.34)	77.30
Totals for 7300s	(2,228,461.00)	(2,228,461.00)	0.00	(1,722,679.66)	(505,781.34)	77.30
7500 EXTRA GRANTS						
000 000	(537,041.00)	(537,041.00)	0.00	(742,000.00)	204,959.00	138.16
Totals for 7500s	(537,041.00)	(537,041.00)	0.00	(742,000.00)	204,959.00	138.16
7800 STATE SHARE FICA/PSERS						
000 000	(5,552,585.00)	(5,552,585.00)	0.00	(656,509.16)	(4,896,075.84)	11.82
Totals for 7800s	(5,552,585.00)	(5,552,585.00)	0.00	(656,509.16)	(4,896,075.84)	11.82
8500 RESTRICT GRANTS-IN-AID						
000 000	(635,539.00)	(635,539.00)	0.00	(309,948.65)	(325,590.35)	48.77
Totals for 8500s	(635,539.00)	(635,539.00)	0.00	(309,948.65)	(325,590.35)	48.77
9900 OTHER FINANCING SOURCES						
000 000	0.00	0.00	0.00	(138,882.17)	138,882.17	0.00
Totals for 9900s	0.00	0.00	0.00	(138,882.17)	138,882.17	0.00
Revenue Totals	(65,653,330.00)	(65,653,330.00)	0.00	(51,626,285.07)	(14,027,044.93)	78.63
Fund 10 Totals						
Total Expenditure	59,951,511.00	59,951,511.00	231,034.50	32,069,969.87	27,650,506.63	53.88
Total Other Expenditure	6,350,504.00	6,350,504.00	5,119.28	8,432,095.68	(2,086,710.96)	132.86
Total Revenue	(65,653,330.00)	(65,653,330.00)	0.00	(51,487,402.90)	(14,165,927.10)	78.42
Total Other Revenue	0.00	0.00	0.00	(138,882.17)	138,882.17	0.00

BOARD SUMMARY
Encumbrances Included
As of: 03/03/2026

Funding Source: All

Account Description	Original Budget	Current Budget	Outstanding Enc	Exp/Rec	Balance	% Used
Grand Totals All Funds						
Total Expenditure	59,951,511.00	59,951,511.00	231,034.50	32,069,969.87	27,650,506.63	53.88
Total Other Expenditure	6,350,504.00	6,350,504.00	5,119.28	8,432,095.68	(2,086,710.96)	132.86
Total Revenue	(65,653,330.00)	(65,653,330.00)	0.00	(51,487,402.90)	(14,165,927.10)	78.42
Total Other Revenue	0.00	0.00	0.00	(138,882.17)	138,882.17	0.00

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 02/04/2026 - 03/03/2026

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

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000125104	02/05/2026	ADVANCE AUTO PARTS	Brake Pads & Rotors		158.39
0000125105	02/05/2026	ASSOCIATION OF CHRISTIAN SCHOOLS INTL	Subscription- Anchor Christian		398.00
0000125106	02/05/2026	AT&T MOBILITY	District Cell Phone Charges		1,998.38
0000125107	02/05/2026	BLACK & DECKER U.S. INC.	Sander Belts		26.55
0000125108	02/05/2026	BROWN BDS- LANCASTER	HI Power Belts		51.65
0000125109	02/05/2026	CAREER SAFE LLC	OSHA-10 Certifications		1,295.00
0000125110	02/05/2026	CCIU	Career Academy		11,838.71
0000125111	02/05/2026	CEDAR CREST WRESTLING PARENTS ASSOCIATION	Wrestling Tournament		475.00
0000125112	02/05/2026	CITY OF LANCASTER PA	Water Usage- Campus and ECC		2,109.24
0000125113	02/05/2026	CM REGENT LLC	Life/LTD- Jan		2,697.75
0000125114	02/05/2026	COMCAST CABLE	Additional Outlets- HS		78.10
0000125115	02/05/2026	DELL MARKETING L.P.	Supplies		532.45
0000125116	02/05/2026	DICK BLICK	Clay supplies	General supply	649.77
0000125117	02/05/2026	EBERSOLE'S VACUUM CLEANER	ECC Brush Roll		60.95
0000125118	02/05/2026	EQUIPMENT DEPOT	Periodic Maintenance		934.15
0000125119	02/05/2026	FISHER & SON COMPANY INC	Ice Salt		1,976.59
0000125120	02/05/2026	G.R. MITCHELL INC.	Ball Valve	Drill Bit	95.84
0000125121	02/05/2026	GOPHER SPORT	Phys. Ed. equipment		1,234.43
0000125122	02/05/2026	HERRING, DAWN	HS Piano Tuning		260.00
0000125123	02/05/2026	JEHRIO, ELLEN	Disney Trip Refund		250.00
0000125124	02/05/2026	JOHN E LANDIS INC	Maint Supplies		173.87
0000125125	02/05/2026	JW PEPPER & SON INC.	Vocal Music Supplies		109.60
0000125126	02/05/2026	KURTZ BROS.	HH teaching supplies - IU bid	HS teaching supplies - IU bid	2,487.26
0000125127	02/05/2026	LANCASTER GENERAL HOSPITAL	Wellness Program- Jan		516.00
0000125128	02/05/2026	LANCASTER TRUCK BODIES	Pivot Pins		167.84
0000125129	02/05/2026	LANCASTER-LEBANON INT. UNIT 13	Occupational & Physical Therapy	Supplemental SVCS	57,106.44
0000125130	02/05/2026	LOWE'S COMPANIES INC	Appliances- MM		2,927.53
0000125131	02/05/2026	LUMINARE HEALTH BENEFITS INC.	Insurance Mgmt- Jan		14,904.34
0000125132	02/05/2026	M J EARL	HH- Custodial Supplies	Bowl Cleaner	612.45
0000125133	02/05/2026	MATH MEDIC	Math Medic Subscription		225.00
0000125134	02/05/2026	MENCHEY MUSIC SERVICE INC.	Baritone Service		620.90
0000125135	02/05/2026	MSTS RECEIVABLES LLC	Maint Supplies		112.94
0000125136	02/05/2026	NOLT'S AUTO PARTS INC	Oil Filter	Battery	138.83
0000125137	02/05/2026	NUTRIEN AG SOLUTIONS	Lawn Treatment Supplies		2,269.50
0000125138	02/05/2026	OFFICE BASICS INC.	copier paper	color copier paper, 11/x17 white paper	1,477.68

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 02/04/2026 - 03/03/2026

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

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000125139	02/05/2026	PENN STATE HEALTH	Physician Services - 2nd installment		1,122.67
0000125140	02/05/2026	PPL ELECTRIC UTILITIES	Elec Transp- MM Modular Classrooms		6,662.74
0000125141	02/05/2026	R.J. MCCARVILLE ASSOCIATES LTD	Telescopic Gym Seating repair		1,600.00
0000125142	02/05/2026	RED ROSE MIRROR & GLASS INC.	DCED Grant - Athletic Upgrades		0.00
0000125143	02/05/2026	RHOADS ENERGY CORP	Diesel Fuel- Transportation	Unleaded Fuel- Transportation	15,329.65
0000125144	02/05/2026	RHYTHM BAND INSTRUMENTS	Classroom instruments etc		73.48
0000125145	02/05/2026	RODRIGUEZ, THANNIA E.	ESL - translations	ESL- Translations	168.75
0000125146	02/05/2026	RON HENRYS AUTO REPAIR PARTNERS	Emissions Testing		27.80
0000125147	02/05/2026	SHULTZ TRANSPORTATION COMPANY	Ski Club to RoundTop Mountain		429.05
0000125148	02/05/2026	THE HORSHAM CLINIC	Educational Services		240.00
0000125149	02/05/2026	UGI UTILITIES INC.	ntl gas- ECC	ntl gas- Admin Building	4,599.88
0000125150	02/05/2026	WEAVER TURF POWER INC	Belts		108.81
0000125151	02/05/2026	WEITZEL, ALLYSON	Chromebook Refund		10.00
0000125152	02/05/2026	WILLIAM V. MACGILL & CO.	health room supplies		114.99
0000125153	02/05/2026	ZIMMERMAN'S HARDWARE	Catch Magnt		21.56
0000125154	02/05/2026	BAKER ADRIAN	Dental Reimb		137.00
0000125155	02/12/2026	A & A AUTO BODY & REPAIRS	Tire Pressure Monitor		48.07
0000125156	02/12/2026	ADVANCE AUTO PARTS	Auto Parts		54.21
0000125157	02/12/2026	AHOLD DELHAIZE USA	HS Home EC Groceries		104.68
0000125158	02/12/2026	BOLESKY, MARC	Official 1/13 - 2/3		344.00
0000125159	02/12/2026	BSN SPORTS	Girls Lax supplies		531.00
0000125160	02/12/2026	BTI SCHOOL SERVICES LLC	BCBA- Classroom Support		9,947.91
0000125161	02/12/2026	COOPER PRINTING INC.	Staff Shirts		1,499.20
0000125162	02/12/2026	CROUSE, BRIAN L	Official 1/15/26		103.00
0000125163	02/12/2026	CUNFER, GERALD W	Official 12/9 - 1/30/26		384.00
0000125164	02/12/2026	DICK BLICK	General supply		981.08
0000125165	02/12/2026	EDWARDS BUSINESS SYSTEMS	Overage Charges		111.49
0000125166	02/12/2026	FARRELL, TERRY L.	Official 12/13		103.00
0000125167	02/12/2026	FRY, KELLI	Student Transportation		291.85
0000125168	02/12/2026	G.R. MITCHELL INC.	Thespian Society Supplies		465.19
0000125169	02/12/2026	HARTL, RICHARD E.	Officiating- 12/8 - 2/3/26		353.00
0000125170	02/12/2026	JACKSON, JEFFREY L.	2/5 Basketball	2/3 Basketball	630.00
0000125171	02/12/2026	JOHNSON, CHRISTOPHER T	Officiating 12/8		125.00
0000125172	02/12/2026	LANCASTER GENERAL MEDICAL GROUP	Medical Services- Feb		19,184.00
0000125173	02/12/2026	L-S EDUCATIONAL FOUNDATION	DED: LSEF: 1/30/2026		80.00
0000125174	02/12/2026	LSEA DONATION	DED: LSEA: 1/30/2026		80.00

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 02/04/2026 - 03/03/2026

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

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000125175	02/12/2026	LSSD - CAFETERIA ACCOUNT	Substitute Teacher Lunches	Water for board room	423.22
0000125176	02/12/2026	MENCHEY MUSIC SERVICE INC.	French Horn Repair		2,240.00
0000125177	02/12/2026	MULTI-HEALTH SYSTEMS, INC.	Autism Rating Scales		515.00
0000125178	02/12/2026	NRG BUSINESS MARKETING, LLC	ntl gas- ECC	ntl gas- Fieldhouse	2,909.39
0000125179	02/12/2026	OFFICE BASICS INC.	HH Copy Paper	color copier paper, 11/x17 white paper	1,513.00
0000125180	02/12/2026	PA TURNPIKE	Mock trial Toll	District Chorus Toll	126.68
0000125181	02/12/2026	PAIU	PAIU Insights		225.00
0000125182	02/12/2026	PENN WASTE INC	HS Trash Removal	LE Trash Removal	7,762.52
0000125183	02/12/2026	PHILHAVEN	Educational Therapy		660.56
0000125184	02/12/2026	QUADIENT FINANCE USA, INC.	Postage for Postage Meter		3,000.00
0000125185	02/12/2026	QUARRYVILLE AGWAY INC	Marking Limestone		283.60
0000125186	02/12/2026	RAI, SITA	ESL- Translations		207.89
0000125187	02/12/2026	RHOADS ENERGY CORP	Diesel Fuel- Transportation	Unleaded Fuel- Transportation	12,716.69
0000125188	02/12/2026	ROBERTS OXYGEN COMPANY INC	Vo Ag Supplies		270.35
0000125189	02/12/2026	RODRIGUEZ, THANNIA E.	ESL- Translations		1,400.75
0000125190	02/12/2026	SHULTZ TRANSPORTATION COMPANY	Transportation - Jan		104,072.98
0000125191	02/12/2026	SMUCKER WELDING SHOP	Maintenance Supplies		66.50
0000125192	02/12/2026	STS INNOVATIVE INTERIORS	Wallmount Storage for Bathrooms		2,137.65
0000125193	02/12/2026	SUTTER, NEIL	AP Exam Refund		59.00
0000125194	02/12/2026	SWARR, SHAWN MICHAEL	constable Services- 2/3 Basketball		105.00
0000125195	02/12/2026	THE VISTA SCHOOL	RSY- Tuition	Transition Services	9,731.00
0000125196	02/12/2026	TX:TEAM REHAB INC.	Physical Therapy Services		177.85
0000125197	02/12/2026	UNITED WAY OF LANCASTER COUNTY	DED: United Way: 1/30/2026		58.00
0000125198	02/12/2026	WEAVER TURF POWER INC	Filters	mower part	307.14
0000125199	02/12/2026	WEINSTEIN SUPPLY CORPORATION	Maint Supplies		88.30
0000125200	02/12/2026	WOODBURN PRESS	kindergarten readiness packets		863.28
0000125201	02/12/2026	ZIMMERMAN'S HARDWARE	Custodial Supplies		33.27
0000125202	02/19/2026	95 PERCENT GROUP INC	HH Title I Supplies		281.60
0000125203	02/19/2026	ADVANCE AUTO PARTS	Auto Parts		300.68
0000125204	02/19/2026	BAILEY, CAMRYN	PHEAA Student Teacher Stipend		10,000.00
0000125205	02/19/2026	BATTERIES PLUS BULBS	PAC UPS Battery		55.90
0000125206	02/19/2026	BLUUM USA, INC.	MM Newline IFP		26,649.00
0000125207	02/19/2026	C3 HEALTH, LLC	EMS Standby Services- EMT		4,137.50
0000125208	02/19/2026	DICK BLICK	Art Supplies	Ruler	444.51
0000125209	02/19/2026	G.R. MITCHELL INC.	Maintenance Supplies	Musical Supplies	177.89
0000125210	02/19/2026	GOPHER SPORT	Phys. Ed. equipment		156.92

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 02/04/2026 - 03/03/2026

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

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000125211	02/19/2026	JOHN E LANDIS INC	Vo Ag Supplies		26.27
0000125212	02/19/2026	JW PEPPER & SON INC.	HH Chorus Music		72.99
0000125213	02/19/2026	KEENAN ASSOCIATES	Express Scripts Monthly services fee		2,580.60
0000125214	02/19/2026	LANCASTER-LEBANON INT. UNIT 13	PIMS Consulting- Jan	2025 Homestead Farmstead Mailing	5,248.78
0000125215	02/19/2026	LANDIS, KETURAH	PHEAA Student Teacher Stipend		10,000.00
0000125216	02/19/2026	M J EARL	HH Custodial Supplies		18.20
0000125217	02/19/2026	MSTS RECEIVABLES LLC	Vo Ag Supplies		347.60
0000125218	02/19/2026	NRG BUSINESS MARKETING, LLC	ntl gas- HS Water Heater	Ntl Gas- MM Water Heater	12,495.31
0000125219	02/19/2026	OFFICE BASICS INC.	Special Services supplies		168.24
0000125220	02/19/2026	ORTHOPEDIC ASSOCIATES OF LANCASTER, LTD.	Athletic Training Services- Jan		2,000.00
0000125221	02/19/2026	PA TURNPIKE	Mock trial Toll		114.40
0000125222	02/19/2026	PENNSYLVANIA COUNSELING SV INC	Student Assistance Program 5/10		4,329.00
0000125223	02/19/2026	PPL ELECTRIC UTILITIES	Elec Transp- Campus	Elec Transp- ECC	4,577.69
0000125224	02/19/2026	RED ROSE MIRROR & GLASS INC.	DCED Grant - Athletic Upgrades		12,800.00
0000125225	02/19/2026	ROBERTS OXYGEN COMPANY INC	Vo Ag Supplies		458.74
0000125226	02/19/2026	SELF, ELISABETH	PHEAA Student Teacher Stipend		10,000.00
0000125227	02/19/2026	SHULTZ TRANSPORTATION COMPANY	Ski Club to Big Boulder	HS Discovering Paths to Spooky Nook	1,063.02
0000125228	02/19/2026	SMUCKER WELDING SHOP	Athletic Supplies	Maintenance Supplies	226.00
0000125229	02/19/2026	SUBURBAN LANC. SEWER AUTHORITY	Sewer Usage- Campus	Sewer Usage- Admin Bldg	2,784.09
0000125230	02/19/2026	The Zones of Regulation Inc.	Zones of Regulation Digital Subscription		144.00
0000125231	02/19/2026	UGI UTILITIES INC.	ntl gas transp- HS Water Heater	ntl gas transp MM Water Heater	11,694.62
0000125232	02/19/2026	USI EDUCATIONAL SALES	Library supplies		126.99
0000125233	02/19/2026	WALTERS SERVICES INC	Portable Toilet		90.00
0000125234	02/23/2026	ADVANCE AUTO PARTS	Auto Parts		11.92
0000125235	02/23/2026	AHOLD DELHAIZE USA	HS Home EC Groceries		142.91
0000125236	02/23/2026	ARMSTRONG RELOCATION CO	MM- Warehouse storage		135.00
0000125237	02/23/2026	BATTERY WAREHOUSE	Battery		149.99
0000125238	02/23/2026	CAVENDISH SQUARE	MM Civil War Database Renewal		159.00
0000125239	02/23/2026	CM REGENT LLC	Life/LTD- Feb		2,702.31
0000125240	02/23/2026	DELL MARKETING L.P.	Supplies		297.45
0000125241	02/23/2026	EASTERN PA CHAMPIONSHIPS	Bowling Tournament- TEAM	Bowling Tournament- Individual	180.00
0000125242	02/23/2026	FULTON BANK	20/21 Laptop lease final payment		96.00
0000125243	02/23/2026	G.R. MITCHELL INC.	Musical Supplies	HS Wood Tech Supplies	192.69
0000125244	02/23/2026	H & F TIRE SERVICE	Tires		1,330.48
0000125245	02/23/2026	HERFF JONES LLC	Diploma covers		768.00
0000125246	02/23/2026	HOOBER INC.	Skid Parts		108.80

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 02/04/2026 - 03/03/2026

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Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000125247	02/23/2026	JACKSON, JEFFREY L.	Constable- District Playoff Game		105.00
0000125248	02/23/2026	JW PEPPER & SON INC.	HH Chorus Music		224.00
0000125249	02/23/2026	KIT NETWORK CABLING INC.	Cameras		2,625.00
0000125250	02/23/2026	LANCASTER GENERAL HEALTH	Drug Screening- Employees		747.50
0000125251	02/23/2026	LANCASTER-LEBANON INT. UNIT 13	Supplemental SVCS-PAC	LLVS 2nd Quarter	56,308.86
0000125252	02/23/2026	LLCSSAA	League Bowling Championships		197.00
0000125253	02/23/2026	L-S EDUCATIONAL FOUNDATION	DED: LSEF: 2/13/2026		80.00
0000125254	02/23/2026	LSEA DONATION	DED: LSEA: 2/13/2026		80.00
0000125255	02/23/2026	M J EARL	Custodial Supplies		502.18
0000125256	02/23/2026	MARTIN APPLIANCE	Appliances- MM		2,136.60
0000125257	02/23/2026	METZLER MOWER LLC	mower parts		34.92
0000125258	02/23/2026	RHOADS ENERGY CORP	Diesel Fuel- Transportation		9,618.57
0000125259	02/23/2026	ROBERT BROOKE & ASSOCIATES	bathroom latch - MM		180.00
0000125260	02/23/2026	SAXTON & STUMP LLC	legal Fees- Jan & Feb		404.00
0000125261	02/23/2026	SCHOOL DISTRICT OF PITTSBURGH	Special Ed Tuition		4,064.80
0000125262	02/23/2026	UGI UTILITIES INC.	ntl gas- HH		4,015.14
0000125263	02/23/2026	UNITED WAY OF LANCASTER COUNTY	DED: United Way: 2/13/2026		58.00
0000125264	02/23/2026	VALLEY FORGE EDUCATIONAL SERVICES	Tuition		24,254.64
0000125265	02/23/2026	WEINSTEIN SUPPLY CORPORATION	Maintenance Supplies		48.66
0000125266	02/23/2026	WILLGENS RENTAL WORLD	STEM Day Tables		168.00
0000125267	02/23/2026	TWO COUSINS BRIDGEPORT	Title I Family engagement night pizza		0.00
0000125268	02/23/2026	TWO COUSINS BRIDGEPORT	Title I Family engagement night pizza		609.00
0000125269	03/03/2026	ACADIENCE LEARNING INC.	Acadience Reading & Math - ESSER	Reissued Check	4,126.49
0000125270	03/03/2026	AUKAMP BONNIE	Dental Reimb		162.00
0000125271	03/03/2026	BOUND TO STAY BOUND BOOKS	Library books		20.98
0000125272	03/03/2026	BURKHART, KARI	Tuition Reimb		1,680.00
0000125273	03/03/2026	CAPITAL ELECTRIC	Maintenance Supplies		26.81
0000125274	03/03/2026	EDWARDS BUSINESS SYSTEMS	Copier Fee		6.17
0000125275	03/03/2026	G.R. MITCHELL INC.	Thespian Society Supplies		125.80
0000125276	03/03/2026	LOWE'S COMPANIES INC	Vo Ag Supplies		86.33
0000125277	03/03/2026	M J EARL	ECC- Custodial Supplies		277.65
0000125278	03/03/2026	MENCHEY MUSIC SERVICE INC.	MM- French Horn Service	Clarinet Service	419.30
0000125279	03/03/2026	PETTY CASH	Petty Cash- MM		22.88
0000125280	03/03/2026	PHILHAVEN	Educational Therapy		832.88
0000125281	03/03/2026	RHOADS ENERGY CORP	Gas for WLT Vans		1,912.47

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 02/04/2026 - 03/03/2026

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

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000125282	03/03/2026	ROBERT E WALTON PLUMBING & HEATING, INC.	Plumbing Service		125.00
0000125283	03/03/2026	SCHOOL NURSE SUPPLY INC.	Health room supplies		406.89
0000125284	03/03/2026	TAGG TIME LLC	gym class		29.99
0000125285	03/03/2026	THE VISTA SCHOOL	Behavior Support- Jan		5,821.57
0000125286	03/03/2026	U.S. POSTMASTER	Postage- HS		10.00
0000125287	03/03/2026	WILL, REBEKAH	Medication Drop Off		24.65
D000342862	03/03/2026	ALLEN-GORDON CAROL	Dental Reimb		98.00 D
D000342863	03/03/2026	ALLISON M MINGLE	Tuition Reimb		1,680.00 D
D000342864	03/03/2026	ALLISON, AMANDA	Dental Reimb		350.00 D
D000342865	03/03/2026	ANDREA L STOLTZFUS	Tuition Reimb		1,602.00 D
D000342866	03/03/2026	BAKER ADRIAN	Dental Reimb		242.00 D
D000342867	03/03/2026	BEERS JENNIFER D	Dental Reimb		1,191.00 D
D000342868	03/03/2026	BLOSE MATTHEW A	Vision Reimb		362.98 D
D000342869	03/03/2026	BONGIOVANNI, LYNN E	Tuition Reimb	Dental Reimb	1,873.00 D
D000342870	03/03/2026	BOONE LISA A	Dental Reimb		356.00 D
D000342871	03/03/2026	BOURNELIS KONSTANTINE	Tuition Reimb		1,680.00 D
D000342872	03/03/2026	BRUBAKER, MICHELLE T	Travel Mileage		140.84 D
D000342873	03/03/2026	BURKHART, MEGAN E	Dental Reimb		125.00 D
D000342874	03/03/2026	BURNS LAUREN	Dental Reimb		391.00 D
D000342875	03/03/2026	CANTY MICHAEL J.	Dental Reimb		431.00 D
D000342876	03/03/2026	CERESINI HEATHER A	Vision Reimb		500.00 D
D000342877	03/03/2026	COLVIN DANIEL G	Dental Reimb		354.00 D
D000342878	03/03/2026	CREIGHTON PATRICIA	Dental Reimb		69.41 D
D000342879	03/03/2026	CURTIS, MELISSA A	Vision Reimb		472.00 D
D000342880	03/03/2026	DESILETS, CHRISTOPHER	Tuition Reimb	Travel Mileage	1,694.58 D
D000342881	03/03/2026	DITZLER CARA	Dental Reimb	Vision Reimb	546.02 D
D000342882	03/03/2026	EBERLY KERRI	Dental Reimb		462.00 D
D000342883	03/03/2026	FAKOLT DAVID	Dental Reimb		162.00 D
D000342884	03/03/2026	FARGO, JENNA M	Vision Reimb		160.00 D
D000342885	03/03/2026	FEENEY BENJAMIN	Dental Reimb		193.00 D
D000342886	03/03/2026	FEHRENBACHER LAURA	Dental Reimb		345.00 D
D000342887	03/03/2026	FELIX, JENNIFER	Dental Reimb		253.65 D
D000342888	03/03/2026	GARBER TODD L.	Dental Reimb		671.00 D
D000342889	03/03/2026	GARRETT, LINSDAY E	Dental Reimb		398.00 D
D000342890	03/03/2026	GOCHNAUER, EMMA	Tuition Reimb	Dental Reimb	1,872.00 D
D000342891	03/03/2026	GRIMM JENNIFER L.	Dental Reimb		131.00 D

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND Payment Dates: 02/04/2026 - 03/03/2026

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

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
D000342892	03/03/2026	GROVE KARA	Dental Reimb		404.00 <i>D</i>
D000342893	03/03/2026	GUSTAFSON, AMANDA R	Vision Reimb		250.00 <i>D</i>
D000342894	03/03/2026	HANNAH E THOMPSON	Dental Reimb		865.00 <i>D</i>
D000342895	03/03/2026	HAVERSTICK JEFFREY W	Dental Reimb		196.00 <i>D</i>
D000342896	03/03/2026	HOUCK JEFFREY S	Dental Reimb		262.00 <i>D</i>
D000342897	03/03/2026	KEEFER JUSTIN E	Dental Reimb		1,940.00 <i>D</i>
D000342898	03/03/2026	KONKLE, JANELLE	Tuition Reimb		1,680.00 <i>D</i>
D000342899	03/03/2026	LAU ELISABETH D.	Vision Reimb		270.00 <i>D</i>
D000342900	03/03/2026	LISA S LYONS	Dental Reimb		1,383.00 <i>D</i>
D000342901	03/03/2026	LONG PAULA	Dental Reimb		150.00 <i>D</i>
D000342902	03/03/2026	LUCARINO MARY L	Dental Reimb		387.00 <i>D</i>
D000342903	03/03/2026	MADELINE R GROOM	Dental Reimb		6.00 <i>D</i>
D000342904	03/03/2026	MANNIX SUZANNE K.	Dental Reimb		219.39 <i>D</i>
D000342905	03/03/2026	MATTERN BRIAN	Dental Reimb		260.00 <i>D</i>
D000342906	03/03/2026	MCCANNA CHRISTY	Vision Reimb	Dental Reimb	336.15 <i>D</i>
D000342907	03/03/2026	MCCONNELL BECKY	Dental Reimb		127.00 <i>D</i>
D000342908	03/03/2026	MCGOUGH AMY	Vision Reimb		106.00 <i>D</i>
D000342909	03/03/2026	MIDDLETON REBECCA	Math Purchases		56.21 <i>D</i>
D000342910	03/03/2026	MILLER MELISSA	Vision Reimb		376.81 <i>D</i>
D000342911	03/03/2026	NEW STORY LLC	Tuition-Feb		34,126.00 <i>D</i>
D000342912	03/03/2026	NOCHECK, LEROY A	Dental Reimb	Tuition Reimb	1,802.00 <i>D</i>
D000342913	03/03/2026	NOLT JEFFREY	Vision Reimb		58.04 <i>D</i>
D000342914	03/03/2026	PARISE KAREN L.	Dental Reimb		146.00 <i>D</i>
D000342915	03/03/2026	PARKER, ALANNA Z	Tuition Reimb		1,602.00 <i>D</i>
D000342916	03/03/2026	PEREZ, ALEX P	Tuition Reimb	Dental Reimb	1,893.00 <i>D</i>
D000342917	03/03/2026	POTTER JACLYN	Dental Reimb		839.00 <i>D</i>
D000342918	03/03/2026	RACHELLE N MARTIN	Medication Drop Off		11.43 <i>D</i>
D000342919	03/03/2026	RAUGH KRISTI	Dental Reimb		940.00 <i>D</i>
D000342920	03/03/2026	RAYMOND SHEILA M.	Dental Reimb		137.70 <i>D</i>
D000342921	03/03/2026	RIEHL JOSHUA A	Dental Reimb		125.00 <i>D</i>
D000342922	03/03/2026	RIMERT, JENNIFER M	Vision Reimb		500.00 <i>D</i>
D000342923	03/03/2026	RIVER ROCK ACADEMY, LLC	3 Slots at River Rock		10,545.00 <i>D</i>
D000342924	03/03/2026	ROYER LARRY	Dental Reimb		600.00 <i>D</i>
D000342925	03/03/2026	SAMBOL MICHELE	Dental Reimb		1,710.00 <i>D</i>
D000342926	03/03/2026	SCHNEIDER, ALYSHA A	Dental Reimb		182.00 <i>D</i>
D000342927	03/03/2026	SHAIKA STEPHEN	Dental Reimb		444.00 <i>D</i>

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND **Payment Dates:** 02/04/2026 - 03/03/2026

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

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
D000342928	03/03/2026	SHAW CARA	Dental Reimb		40.00 D
D000342929	03/03/2026	SIDOROV ABBEY E.	Dental Reimb		140.00 D
D000342930	03/03/2026	SPANGLER DONALD	Dental Reimb		164.00 D
D000342931	03/03/2026	SPROUT, REBECCA K	Dental Reimb		216.00 D
D000342932	03/03/2026	STAUB KAREN	Dental Reimb		395.00 D
D000342933	03/03/2026	STERNER BRONSTON L.	Dental Reimb	Vision Reimb	1,495.00 D
D000342934	03/03/2026	STEVEN L PERIS	Dental Reimb		634.00 D
D000342935	03/03/2026	TUTEN, BENJAMIN T	Dental Reimb		608.00 D
D000342936	03/03/2026	US-RX CARE	Pharmacy mgmt program- Feb		2,541.50 D
D000342937	03/03/2026	VALENZO WILLIAM J.	Dental Reimb		214.00 D
D000342938	03/03/2026	WHITE, TRACY L	Vision Reimb		500.00 D
D000342939	03/03/2026	WILHELM JUDITH A	Dental Reimb		269.00 D
D000342940	03/03/2026	WILLIAMS MARY E	Dental Reimb		130.00 D
D000342941	03/03/2026	ZIMMERMAN, HOPE L	Tuition Reimb	HS Home EC Groceries	1,694.78 D
* BANK012026	01/31/2026	TRUIST BANK	Bank Fees - Truist		206.62
* BBT0032026	03/02/2026	TRUIST BANK	2017 Debt Principal	2017 Debt Interest	614,580.51
* DE01302026	02/02/2026	DIRECT ENERGY BUSINESS	Electric - ECC		2,151.43
* DE02122026	02/12/2026	DIRECT ENERGY BUSINESS	Electric - Campus	Electric - Stadium Sign	38,818.14
* DELAGE0206	02/09/2026	DE LAGE LANDEN PUBLIC FINANCE LLC	Copier Lease		3,222.12
* EHCC022426	02/24/2026	EHCC	EHCC - Stop Loss Premium		55,810.56
* EXPSCR0130	01/30/2026	EXPRESS SCRIPTS	Express Scripts - Claims 1/28-1/30		10,177.73
* EXPSCR0224	02/24/2026	EXPRESS SCRIPTS	Express Scripts - Claims 2/1-2/24		84,800.11
* FED0000130	01/30/2026	FEDERAL TAX PAYMENT SYSTEM	Purpose: ER FICA: 1/30/2026	Purpose: EE FED: 1/30/2026	245,160.97
* FED0000213	02/13/2026	FEDERAL TAX PAYMENT SYSTEM	Purpose: EE FED: 2/13/2026	Purpose: ER FICA: 2/13/2026	241,721.33
* FULT202103	02/27/2026	FULTON FINANCIAL ADVISORS	2021 Debt Principal	2021 Debt Interest	1,483,333.30
* FULT202203	02/27/2026	FULTON FINANCIAL ADVISORS	2022 Debt Interest	2022 Debt Principal	344,725.00
* FULT202403	02/27/2026	FULTON FINANCIAL ADVISORS	2024 Debt Interest	2024 Debt Principal	546,325.00
* FULT202503	02/27/2026	FULTON FINANCIAL ADVISORS	2025 Debt Interest		470,875.00
* HSA0000130	01/30/2026	HEALTH EQUITY	DED:[HSA Contr]: 1/30/2026		18,333.11
* HSA0000213	02/13/2026	HEALTH EQUITY	DED:[HSA Contr]: 2/13/2026	ER HSA Contribution	22,815.57
* LOC0001231	01/30/2026	LANC CO TAX COLLECTION BUREAU	Purpose: EE EIT: 11/21/2025	Purpose: EE EIT: 12/5/2025	67,466.01
* LUMNRE0129	01/29/2026	LUMINARE HEALTH BENEFITS INC.	Luminare - Claims 1/28-1/29	Luminare - Flex Claims 1/28-1/29	49,836.95
* LUMNRE0224	02/24/2026	LUMINARE HEALTH BENEFITS INC.	Luminare - Claims 2/1-2/24	Luminare - Flex Claims 2/1-2/24	352,191.95
* OPT0001231	01/30/2026	LANC CO TAX COLLECTION BUREAU	Purpose: EE LST: 12/5/2025	Purpose: EE LST: 11/7/2025	5,886.00
* PAT0000130	01/30/2026	PA DEPARTMENT OF REVENUE	Purpose: EE STPA: 1/30/2026		32,873.98
* PAT0000213	02/13/2026	PA DEPARTMENT OF REVENUE	Purpose: EE STPA: 2/13/2026		32,310.84

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - L-S GENERAL FUND Payment Dates: 02/04/2026 - 03/03/2026

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

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
* PENS000130	01/30/2026	PENSERV PLAN SERVICES INC.	DED:[ROTH]: 1/30/2026	DED:[403B]: 1/30/2026	20,366.20
* PENS000213	02/13/2026	PENSERV PLAN SERVICES INC.	DED:[ROTH]: 2/13/2026	DED:[403B]: 2/13/2026	20,357.25
* PENS000227	02/27/2026	PENSERV PLAN SERVICES INC.	DED:[ROTH]: 2/27/2026	DED:[403B]: 2/27/2026	20,552.08
* PSER000131	02/09/2026	PUB SCH EMPLOYES RETIREMENT	Purpose: EE RETP: 1/2/2026	Purpose: EE RETP: 1/30/2026	236,222.03
* PSERADJ127	01/28/2026	PUB SCH EMPLOYES RETIREMENT	PSERS DC Adj		338.30
* SCD0000130	01/30/2026	PA SCDU	DED:[Child Support]: 1/30/2026		404.31
* SCD0000213	02/13/2026	PA SCDU	DED:[Child Support]: 2/13/2026		488.46
* UIC0001231	01/30/2026	PENNSYLVANIA UC FUND	Purpose: EE UNEM: 11/21/2025	Purpose: EE UNEM: 12/5/2025	4,594.48
* UICER01231	01/28/2026	PENNSYLVANIA UC FUND	Unemployment Claims - Q4 2025		15.26
* VOYA000116	01/28/2026	VOYA - PSERS	EE PSERS DC Contributions	ER PSERS DC Contributions	6,117.96
* VOYA000130	02/02/2026	VOYA - PSERS	EE PSERS DC Contributions	ER PSERS DC Contributions	8,726.83
* VOYA000213	02/13/2026	VOYA - PSERS	EE PSERS DC Contributions	ER PSERS DC Contributions	8,568.39
* VOYAADJ116	01/28/2026	VOYA - PSERS	EE PSERS DC Contributions	ER PSERS DC Contributions	172.40
* VOYAADJ024	02/04/2026	VOYA - PSERS	Voya Adj - 12/5-1/16		727.28
+ PNC0000238	02/02/2026	PNC BANK	Procurement Card Purchases		15,002.50
10 - General Fund					5,740,477.08
Grand Total All Funds					5,740,477.08
Grand Total Credit Cards					0.00
Grand Total Direct Deposits					92,783.49
Grand Total Manual Checks					0.00
Grand Total Other Disbursement Non-negotiables					5,051,273.46
Grand Total Procurement Card Other Disbursement Non-negotiables					15,002.50
Grand Total Regular Checks					581,417.63
Grand Total Virtual Payments					0.00
Grand Total All Payments					5,740,477.08

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: CF - CAFETERIA ACCOUNT **Payment Dates:** 02/04/2026 - 03/03/2026

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

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000008587	02/04/2026	FEESERS INC.	Food		12,397.85
0000008588	02/04/2026	GOLD STAR FOODS-PENN	Food- USDA		49.92
0000008589	02/04/2026	HERSHEY CREAMERY CO.	Ice Cream		180.72
0000008590	02/04/2026	MORIBITO BAKING CO INC	Bread		547.60
0000008591	02/04/2026	SCHEID PRODUCE INC.	HH Produce	Food- Produce LE	563.15
0000008592	02/04/2026	SEASHORE FRUIT & PRODUCE CO	HH Produce		0.00
0000008593	02/04/2026	SINGER EQUIPMENT COMPANY	HH Supplies	Paper	907.57
0000008594	02/04/2026	SWISS DAIRY	Food- Drinks		3,670.17
0000008595	02/04/2026	SYSCO CENTRAL PENNSYLVANIA, LLC	HH Food		14,917.15
0000008596	02/04/2026	TEPCHEK	HS Steamer		1,161.82
0000008597	02/13/2026	BRONSON, NATALIE	Student Refund		32.45
0000008598	02/13/2026	DOMINOS PIZZA	MM Pizza- Dominos	HH Pizza- Dominos	1,923.60
0000008599	02/13/2026	FEESERS INC.	HS Food	HH Food	16,141.31
0000008600	02/13/2026	GOLD STAR FOODS-PENN	HS- USDA Food	HH- USDA Food	1,672.32
0000008601	02/13/2026	HERSHEY CREAMERY CO.	MM Ice Cream	HS Ice Cream	1,004.04
0000008602	02/13/2026	LANCASTER COUNTY COFFEE ROASTERS, INC	HS Food- Coffee		141.36
0000008603	02/13/2026	MARTIN, MICHELLE	Student Refund		64.10
0000008604	02/13/2026	MORIBITO BAKING CO INC	MM bread		1,364.45
0000008605	02/13/2026	PETTY CASH	SNA Membership	Gluten Free Food	134.97
0000008606	02/13/2026	SCHEID PRODUCE INC.	MM Produce	HS Produce	1,241.50
0000008607	02/13/2026	SCHOOL NUTRITION ASSOCIATION	M. McaAeer Membership		64.00

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: CF - CAFETERIA ACCOUNT **Payment Dates:** 02/04/2026 - 03/03/2026

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

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000008608	02/13/2026	SERENA A. KIRCHNER INC	HS Food- Drinks		1,062.10
0000008609	02/13/2026	SINGER EQUIPMENT COMPANY	HH Paper	HH Chemicals	2,283.36
0000008610	02/13/2026	SWISS DAIRY	MM Milk	HS Milk	4,539.70
0000008611	02/13/2026	SYSCO CENTRAL PENNSYLVANIA, LLC	LE Food	MM Food	13,845.33
0000008612	02/13/2026	TEMPCHEK	Dock Walk In Freezer work		407.12
0000008613	02/13/2026	THE AMERICAN BOTTLING COMPANY	HS Drinks		285.19
0000008614	02/20/2026	FEESERS INC.	MM Food	HS Food	8,148.95
0000008615	02/20/2026	GOLD STAR FOODS-PENN	HS Food- USDA		2,502.98
0000008616	02/20/2026	HERSHEY CREAMERY CO.	HH Ice Cream		423.90
0000008617	02/20/2026	MORIBITO BAKING CO INC	MM Food- Bread	LE Food- Bread	969.58
0000008618	02/20/2026	SCHEID PRODUCE INC.	LE Produce	HH Produce	700.20
0000008619	02/20/2026	SINGER EQUIPMENT COMPANY	Paper	Chemicals	1,972.80
0000008620	02/20/2026	SWISS DAIRY	HH Food		3,766.44
0000008621	02/20/2026	SYSCO CENTRAL PENNSYLVANIA, LLC	HH Food	LE Food	7,033.28
0000008622	02/20/2026	THE AMERICAN BOTTLING COMPANY	HS Food- Drinks		726.12
0000008623	02/20/2026	VAUGHN, FRANCESCA	Student Refund		35.75

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: CF - CAFETERIA ACCOUNT Payment Dates: 02/04/2026 - 03/03/2026

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

51 - FOOD SERVICE/CAFETERIA	106,882.85
Grand Total All Funds	106,882.85
Grand Total Credit Cards	0.00
Grand Total Direct Deposits	0.00
Grand Total Manual Checks	(4,131.84)
Grand Total Other Disbursement Non-negotiables	0.00
Grand Total Procurement Card Other Disbursement Non-negotiables	0.00
Grand Total Regular Checks	111,014.69
Grand Total Virtual Payments	0.00
Grand Total All Payments	106,882.85

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: CR - CAPITAL RESERVE ACCT **Payment Dates:** 02/04/2026 - 03/03/2026

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

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000004638	02/12/2026	SPIRIT SOUND & LIGHT, LLC	PAC audio upgrade - deposit		14,373.60
0000004639	02/19/2026	CRABTREE ROHRBAUGH & ASSOCIATES INC.	HH Renovation Work	Fieldhouse Renovation	55,376.44
32 - Capital Reserve					69,750.04
Grand Total All Funds					69,750.04
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					69,750.04
Grand Total Virtual Payments					0.00
Grand Total All Payments					69,750.04

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

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: CP - CAPITAL PROJECTS FUND **Payment Dates:** 02/04/2026 - 03/03/2026

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

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000001306	02/19/2026	16-6 CONSULTING, LLC.	Managing Site Work- MM		5,040.00
0000001307	02/19/2026	BARRY ISETT & ASSOCIATES INC	MM Renovation Work		19,283.46
0000001308	02/19/2026	BORO CONSTRUCTION	MM Renovation Work		478,069.71
0000001309	02/19/2026	CRABTREE ROHRBAUGH & ASSOCIATES INC.	MM Renovation Work		9,662.70
0000001310	02/19/2026	JAY R REYNOLDS INC	MM Renovation Work		47,554.63
0000001311	02/19/2026	LOBAR, INC.	MM Renovation Work		345,816.82
0000001312	02/19/2026	NORTH BAY MECHANICAL	MM Renovation Work		197,542.15
0000001313	02/19/2026	WILLIAMS SCOTSMAN, INC.	Modular Classroom MM		44,833.20
39 - Capital Projects					1,147,802.67
Grand Total All Funds					1,147,802.67
Grand Total Credit Cards					0.00
Grand Total Direct Deposits					0.00
Grand Total Manual Checks					0.00
Grand Total Other Disbursement Non-negotiables					0.00
Grand Total Procurement Card Other Disbursement Non-negotiables					0.00
Grand Total Regular Checks					1,147,802.67
Grand Total Virtual Payments					0.00
Grand Total All Payments					1,147,802.67

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



Date	Transaction Description	Debit	Credit	Balance
1/27/2026	Beginning Balance in ArbiterPay Account			9,568.05
n/a	Upload Funds into ArbiterPay (EFT)		-	
1/28/2026	Lampeter-Strasburg High School, 1/23/2026, Group 102368, Game 1235058462, 7:30 PM, Game Fee \$103.00, Carl Behm	103.00		
1/28/2026	Lampeter-Strasburg High School, 1/23/2026, Group 102368, Game 1235058462, 7:30 PM, Game Fee \$103.00, Marco Marinaro	103.00		
1/28/2026	Lampeter-Strasburg High School, 1/23/2026, Group 102368, Game 1235058462, 7:30 PM, Game Fee \$103.00, Mike Zercher	103.00		
1/28/2026	Lampeter-Strasburg High School, 1/23/2026, Group 102368, Game 1235058463, 6:00 PM, Game Fee \$82.00, Ben Schneider	82.00		
1/28/2026	Lampeter-Strasburg High School, 1/23/2026, Group 102368, Game 1235058463, 6:00 PM, Game Fee \$82.00, Wayne Nguyen	82.00		
1/29/2026	Lampeter-Strasburg High School, 1/15/2026, Group 102368, Game 1235058511, 5:00 PM, Game Fee \$58.00, Ken Wright	58.00		
1/30/2026	Lampeter-Strasburg High School, 1/29/2026, Group 102368, Game 1235058464, 7:30 PM, Game Fee \$103.00, James Garrett	103.00		
1/30/2026	Lampeter-Strasburg High School, 1/29/2026, Group 102368, Game 1235058464, 7:30 PM, Game Fee \$103.00, Pat Ross	103.00		
1/30/2026	Lampeter-Strasburg High School, 1/29/2026, Group 102368, Game 1235058465, 6:00 PM, Game Fee \$76.00, Malachi Glick	76.00		
1/30/2026	Lampeter-Strasburg High School, 1/29/2026, Group 102368, Game 1235058465, 6:00 PM, Game Fee \$76.00, Sandy Sudbury	76.00		
1/30/2026	Lampeter-Strasburg High School, 1/29/2026, Group 102368, Game 1235058506, 4:00 PM, Game Fee \$125.00, Chad Moline	125.00		
1/30/2026	Lampeter-Strasburg High School, 1/29/2026, Group 102368, Game 1235058506, 4:00 PM, Game Fee \$125.00, Joe GEBHARD	125.00		
1/30/2026	Lampeter-Strasburg High School, 1/29/2026, Group 102368, Game 1235058464, 7:30 PM, Game Fee \$103.00, Chad Moline	103.00		
2/2/2026	Lampeter-Strasburg High School, 1/30/2026, Group 111398, Game 838, 4:15 PM, Game Fee \$96.00, Cheryl Youtz	96.00		
2/2/2026	Lampeter-Strasburg High School, 1/30/2026, Group 111398, Game 838, 4:15 PM, Game Fee \$96.00, lois white	96.00		
2/2/2026	Lampeter-Strasburg High School, 1/30/2026, Group 111398, Game 838, 4:15 PM, Game Fee \$96.00, Robert Bechtel	96.00		
2/4/2026	Lampeter-Strasburg High School, 2/3/2026, Group 102368, Game 1235058484, 4:00 PM, Game 1235058485, 5:00 PM, Game Fee \$125.00, Brian London	125.00		
2/4/2026	Lampeter-Strasburg High School, 2/3/2026, Group 102368, Game 1235065003, 4:00 PM, Game Fee \$58.00, Matthew Shaffer	58.00		
2/4/2026	Lampeter-Strasburg High School, 2/3/2026, Group 102368, Game 1235058430, 7:30 PM, Game Fee \$103.00, Gary Morinchin	103.00		
2/4/2026	Lampeter-Strasburg High School, 2/3/2026, Group 102368, Game 1235058430, 7:30 PM, Game Fee \$103.00, Kyle Rineer	103.00		
2/4/2026	Lampeter-Strasburg High School, 2/3/2026, Group 102368, Game 1235058430, 7:30 PM, Game Fee \$103.00, Randy Pierre	103.00		
2/4/2026	Lampeter-Strasburg High School, 2/3/2026, Group 102368, Game 1235058431, 6:00 PM, Game Fee \$76.00, Matthew Shaffer	76.00		
2/4/2026	Lampeter-Strasburg High School, 2/3/2026, Group 102368, Game 1235058431, 6:00 PM, Game Fee \$76.00, Scott Eckenrod	76.00		
2/5/2026	Lampeter-Strasburg High School, 2/4/2026, Group 107658, Game 1237274081, 7:00 PM, Game Fee \$102.00, Jason Collopy	102.00		
2/5/2026	Lampeter-Strasburg High School, 2/4/2026, Group 107658, Game 1237274082, 5:00 PM, Game Fee \$102.00, R Lundquist	102.00		
2/6/2026	Lampeter-Strasburg High School, 2/5/2026, Group 102368, Game 1235060973, 7:00 PM, Game Fee \$103.00, Joe GEBHARD	103.00		
2/6/2026	Lampeter-Strasburg High School, 2/5/2026, Group 102368, Game 1235060973, 7:00 PM, Game Fee \$103.00, Ron Simonetti	103.00		
2/6/2026	Lampeter-Strasburg High School, 2/5/2026, Group 102368, Game 1235060973, 7:00 PM, Game Fee \$103.00, Scott Haden	103.00		
2/6/2026	Lampeter-Strasburg High School, 2/5/2026, Group 102368, Game 1235060974, 5:30 PM, Game Fee \$76.00, Frank Goldman	76.00		
2/6/2026	Lampeter-Strasburg High School, 2/5/2026, Group 102368, Game 1235060974, 5:30 PM, Game Fee \$76.00, Malachi Glick	76.00		
	Total Payments to Officials - 1/28/2026 - 2/24/2026	2,839.00		
	Processing Fees	-		
	Total Paid from ArbiterPay Account	2,839.00		
2/24/2026	Ending Balance in ArbiterPay Account			6,729.05



LAMPETER-STRASBURG SCHOOL DISTRICT

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2025



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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lampeter-Strasburg School District as of and for the year ended June 30, 2025, 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.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lampeter-Strasburg School District, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis-of-Matter – Implementation of New Standard

As discussed in Note 2 to the financial statements, effective July 1, 2024, Lampeter-Strasburg School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Lampeter-Strasburg School District adopted the requirements of the guidance effective July 1, 2024 and has applied the provisions of this standard to the beginning of the period of adoption. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, 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 schedule of the District’s proportionate share of the net OPEB liability – PSERS and OPEB plan contributions – PSERS be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2026, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lampeter-Strasburg School District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lampeter-Strasburg School District’s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

King of Prussia, Pennsylvania
February 24, 2026

**LAMPETER-STRASBURG SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
JUNE 30, 2025**

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, 2025. 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 an early childhood center, two elementary schools, a middle school and a high school consisting of approximately 2,800 students. The District covers 36.2 square miles southeast of the City of Lancaster and is comprised of the Townships of Strasburg and West Lampeter, the Borough of Strasburg and an Annex of Lancaster City. As of the close of the 2024-2025 school year, there were 428 full-time and regular part-time employees in the District, consisting of 208 teachers, 14 administrators, including general administration, principals and supervisors, and 206 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 assets and deferred outflows of resources exceeded the liabilities the deferred inflows of resources of the District resulting in a total net position at the close of the 2024-2025 fiscal year of \$187,825. During the 2024-2025 fiscal year, the District had an increase in total net position of \$6,149,069. The net position of governmental activities increased by \$5,976,099 and the net position of the business-type activities increased by \$172,970.
- The General Fund reported an increase of fund balance of \$2,210,399, bringing the cumulative balance to \$17,763,155 at the conclusion of the 2024-2025 fiscal year.
- At June 30, 2025, the General Fund fund balance includes \$385,875 which is considered nonspendable, \$10,824,031 assigned to capital projects, \$1,061,500 assigned to retirement rate stabilization, \$32,005 assigned to technology initiatives, \$78,710 assigned for property tax assessment appeals, and an unassigned amount of \$5,381,034 or 8.12% of the \$66,302,015 General Fund expenditure budget for 2025-2026.
- Total General Fund revenues and other financing sources were \$3,318,560 more than budgeted amounts and total General Fund expenditures and other financing uses were \$448,026 more than budgeted amounts resulting in a net positive variance of \$2,870,534.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

**LAMPETER-STRASBURG SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
JUNE 30, 2025**

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 childcare programs.

The government-wide financial statements can be found on Pages 16 and 17 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, 2025**

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 18 through 21 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 22 through 24 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 25 and 26 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 27 through 62 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 63 through 68 of this report.

**LAMPETER-STRASBURG SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
JUNE 30, 2025**

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 2024-2025 fiscal year the District's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$187,825. The following table presents condensed information for the *Statement of Net Position (Deficit)* of the District at June 30, 2025 and 2024.

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
ASSETS						
Current and Other Assets	\$ 67,487,762	\$ 54,837,811	\$ 947,269	\$ 1,000,379	\$ 68,435,031	\$ 55,838,190
Capital Assets, Net	<u>77,552,308</u>	<u>65,022,673</u>	<u>461,435</u>	<u>241,150</u>	<u>78,013,743</u>	<u>65,263,823</u>
Total Assets	<u>145,040,070</u>	<u>119,860,484</u>	<u>1,408,704</u>	<u>1,241,529</u>	<u>146,448,774</u>	<u>121,102,013</u>
DEFERRED OUTFLOWS OF RESOURCES	11,085,114	12,458,908	415,020	432,330	11,500,134	12,891,238
LIABILITIES						
Current Liabilities	12,139,176	8,475,528	61,600	88,785	12,200,776	8,564,313
Noncurrent Liabilities	<u>139,577,106</u>	<u>122,936,358</u>	<u>2,679,383</u>	<u>2,669,742</u>	<u>142,256,489</u>	<u>125,606,100</u>
Total Liabilities	<u>151,716,282</u>	<u>131,411,886</u>	<u>2,740,983</u>	<u>2,758,527</u>	<u>154,457,265</u>	<u>134,170,413</u>
DEFERRED INFLOWS OF RESOURCES	<u>3,151,104</u>	<u>3,667,084</u>	<u>152,714</u>	<u>158,275</u>	<u>3,303,818</u>	<u>3,825,359</u>
NET POSITION (DEFICIT)						
Net Investment in Capital Assets	35,533,508	40,865,495	461,435	241,150	35,994,943	41,106,645
Restricted	14,381,935	7,118,325	-	-	14,381,935	7,118,325
Unrestricted (Deficit)	<u>(48,657,645)</u>	<u>(50,743,398)</u>	<u>(1,531,408)</u>	<u>(1,484,093)</u>	<u>(50,189,053)</u>	<u>(52,227,491)</u>
Total Net Position (Deficit)	<u>\$ 1,257,798</u>	<u>\$ (2,759,578)</u>	<u>\$ (1,069,973)</u>	<u>\$ (1,242,943)</u>	<u>\$ 187,825</u>	<u>\$ (4,002,521)</u>

The District's total assets as of June 30, 2025 were \$146,448,774 of which \$64,156,619 or 43.81%, consisted of cash and investments and \$78,013,743 or 53.27%, consisted of the District's capital assets. The District's total liabilities as of June 30, 2025 were \$154,457,265 of which \$63,414,645 or 41.06% consisted of general obligation debt used to acquire and construct capital assets and \$68,349,122 or 44.25%, consisted of the actuarially determined net pension liability.

The District had a deficit in unrestricted net position of \$50,189,053 at June 30, 2025. The District's unrestricted net position increased by \$2,038,438 during 2024-2025 primarily due to the results of current year operations and of the change in the District's actuarially determined net pension liability and related deferred outflows and inflows.

A portion of the District's net position reflects its restricted net position which totaled \$14,381,935 as of June 30, 2025. Most of the District's restricted net position is related to amounts restricted for capital expenditures. A small portion, \$23,345, 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, 2025, the District's net investment in capital assets decreased by \$5,111,702 because the net depreciation expense exceeded the repayment of long-term debt used to acquire the capital assets.

**LAMPETER-STRASBURG SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
JUNE 30, 2025**

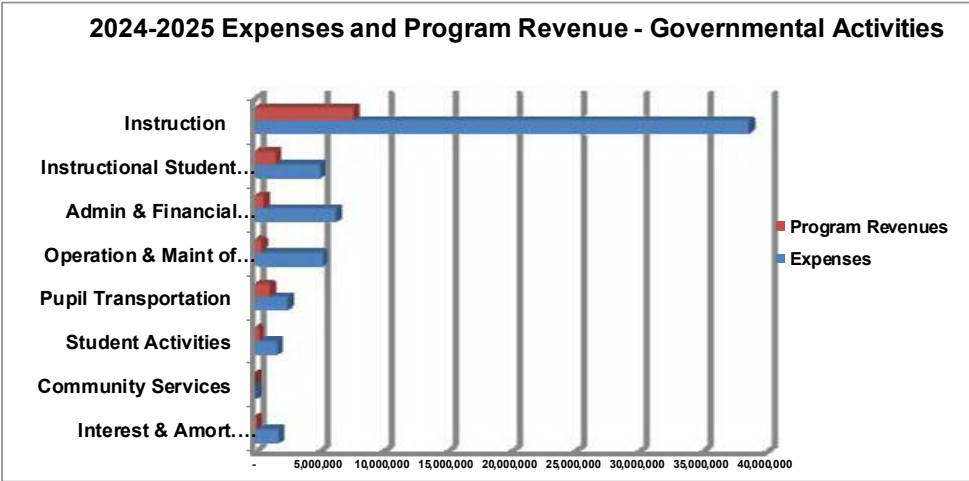
The following table presents condensed information for the Statement of Activities of the District for 2025 and 2024:

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
REVENUES						
Program Revenues:						
Charges for Services	\$ 166,940	\$ 165,070	\$ 1,498,892	\$ 1,482,162	\$ 1,665,832	\$ 1,647,232
Operating Grants and Contributions	11,288,240	10,781,226	1,344,236	1,437,431	12,632,476	12,218,657
General Revenues:						
Property Taxes Levied for General Purposes	40,813,662	40,361,269	-	-	40,813,662	40,361,269
Other Taxes Levied for General Purposes	4,981,481	4,629,567	-	-	4,981,481	4,629,567
Grants and Entitlements Not Restricted to Specific Programs	6,703,545	5,803,423	-	-	6,703,545	5,803,423
Investment Earnings	3,108,699	1,979,391	5,675	6,606	3,114,374	1,985,997
Gain (Loss) on Sale of Capital Assets	-	(409,646)	-	(5,104)	-	(414,750)
Total Revenues	<u>67,062,567</u>	<u>63,310,300</u>	<u>2,848,803</u>	<u>2,921,095</u>	<u>69,911,370</u>	<u>66,231,395</u>
EXPENSES						
Instruction	38,489,008	36,257,860	-	-	38,489,008	36,257,860
Instructional Student Support Services	5,011,678	4,191,271	-	-	5,011,678	4,191,271
Administrative and Financial Support Services	6,222,245	5,619,810	-	-	6,222,245	5,619,810
Operation and Maintenance of Plant Services	5,242,698	4,790,997	-	-	5,242,698	4,790,997
Pupil Transportation	2,420,528	2,111,799	-	-	2,420,528	2,111,799
Student Activities	1,656,906	1,512,579	-	-	1,656,906	1,512,579
Community Services	6,000	6,000	-	-	6,000	6,000
Interest and Amortization Expense Related to Noncurrent Liabilities	1,751,345	668,183	-	-	1,751,345	668,183
Food Service	-	-	2,163,434	2,423,571	2,163,434	2,423,571
Child Care	-	-	798,459	564,994	798,459	564,994
Total Expenses	<u>60,800,408</u>	<u>55,158,499</u>	<u>2,961,893</u>	<u>2,988,565</u>	<u>63,762,301</u>	<u>58,147,064</u>
CHANGE IN NET POSITION BEFORE TRANSFERS	6,262,159	8,151,801	(113,090)	(67,470)	6,149,069	8,084,331
Transfers	<u>(286,060)</u>	<u>(14,460)</u>	<u>286,060</u>	<u>14,460</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION (DEFICIT)	<u>\$ 5,976,099</u>	<u>\$ 8,137,341</u>	<u>\$ 172,970</u>	<u>\$ (53,010)</u>	<u>\$ 6,149,069</u>	<u>\$ 8,084,331</u>

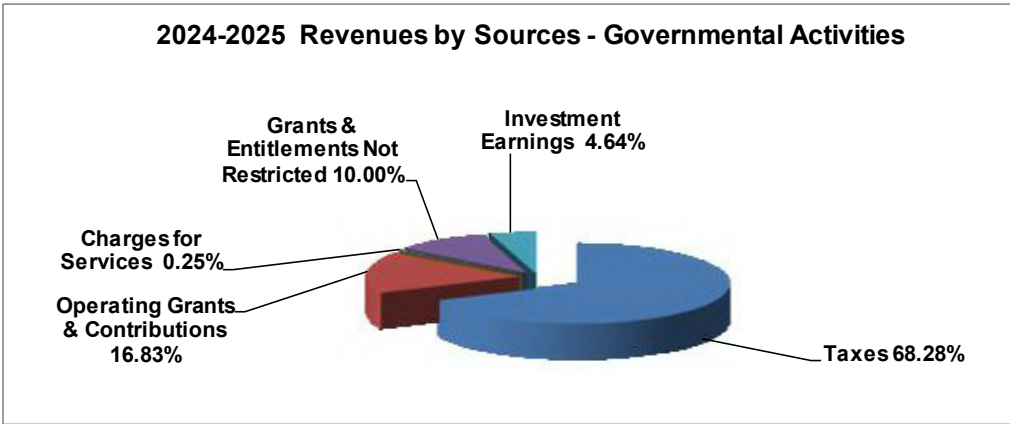
Overall, the District's financial position has been improving but challenges such as increased benefit costs, pension contributions, state-mandated programs and negotiated contracts have a potential to offset these gains in future fiscal years. Future pension contributions, state-mandated programs and negotiated contracts have the 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 most 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, 2025**

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.



**LAMPETER-STRASBURG SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
JUNE 30, 2025**

GOVERNMENTAL FUNDS

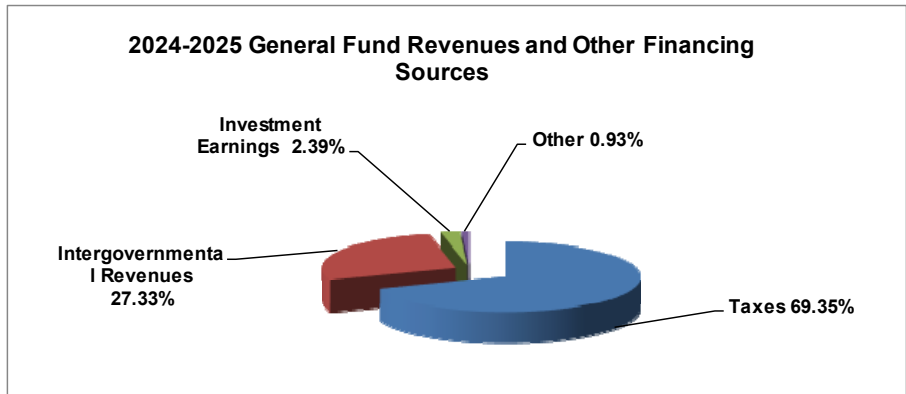
The governmental fund financial statements provide detailed information of the District's major funds. Some funds are required to be established by State statute while other funds are established by the District to manage monies restricted for a specific purpose. As of June 30, 2025, the District's governmental funds reported a combined fund balance of \$54,731,301 which is an increase of \$9,474,009 from the prior year. The following table summarizes the District's total governmental fund balances as of June 30, 2025 and 2024 and the total 2025 change in governmental fund balances.

	2025	2024	\$ Change
General Fund	\$ 17,763,155	\$ 15,552,756	\$ 2,210,399
Capital Projects Fund	36,944,801	29,682,193	7,262,608
School Sponsored Activity Fund	23,345	22,343	1,002
Total	<u>\$ 54,731,301</u>	<u>\$ 45,257,292</u>	<u>\$ 9,474,009</u>

GENERAL FUND

The General Fund is the District's primary operating fund. At the conclusion of the 2024-2025 fiscal year, the General Fund fund balance was \$17,763,155 representing an increase of \$2,210,399 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 2024-2025 fiscal year.

The District's reliance upon tax revenues is demonstrated by the graph below that indicates 69.35% of General Fund revenues are derived from local taxes.



General Fund Revenues and Other Financing Sources

	2025	2024	\$ Change	% Change
Tax Revenues	\$ 45,808,611	\$ 44,172,855	\$ 1,635,756	3.70%
Intergovernmental Revenues	18,049,818	17,341,954	707,864	4.08%
Investment Earnings	1,575,829	1,454,115	121,714	8.37%
Other	612,406	802,829	(190,423)	-23.72%
Total	<u>\$ 66,046,664</u>	<u>\$ 63,771,753</u>	<u>\$ 2,274,911</u>	<u>3.57%</u>

**LAMPETER-STRASBURG SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS – UNAUDITED
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Net tax revenues increased by \$1,635,756 or 3.70%. The largest factor in this change was a 2.50% millage increase in 2024-2025. In addition, the District benefited from continued growth of earned income tax, interim tax assessments and transfer taxes. The following table summarizes the changes in the District's tax revenues for 2025 compared to 2024:

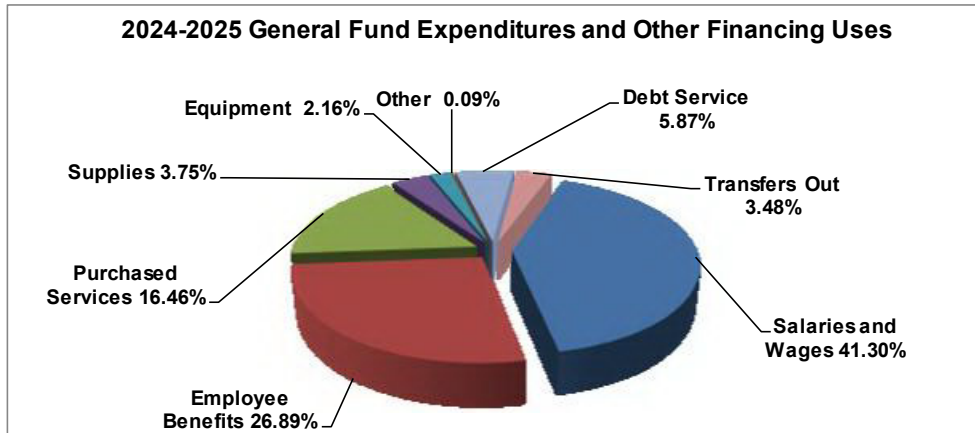
	<u>2025</u>	<u>2024</u>	<u>\$ Change</u>	<u>% Change</u>
Real Estate Tax	\$ 40,025,750	\$ 38,883,653	\$ 1,142,097	2.94%
Interim Tax	182,003	94,610	87,393	92.37%
PURTA Tax	41,184	37,267	3,917	10.51%
Earned Income Tax	4,261,902	4,022,844	239,058	5.94%
Realty Transfer Tax	719,579	606,723	112,856	18.60%
Delinquent Real Estate Tax	578,193	527,758	50,435	9.56%
Total	<u>\$ 45,808,611</u>	<u>\$ 44,172,855</u>	<u>\$ 1,635,756</u>	<u>3.70%</u>

Intergovernmental revenues increased primarily due to an increase in appropriations received from state subsidies and grants, which was offset by a decrease in funding through the Elementary and Secondary School Emergency Relief Fund (ESSER).

Investment earnings increased commensurate with increase in interest rates and average deposits on hand.

Other revenue in 2023-2024 included the one-time sale of Strasburg Elementary in the amount \$527,919.

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.



**LAMPETER-STRASBURG SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
JUNE 30, 2025**

General Fund Expenditures and Other Financing Uses

	<u>2025</u>	<u>2024</u>	<u>\$ Change</u>	<u>% Change</u>
Salaries and Wages	\$ 26,368,474	\$ 25,449,578	\$ 918,896	3.61%
Employee Benefits	17,167,576	16,408,885	758,691	4.62%
Purchased Services	10,504,807	9,159,083	1,345,724	14.69%
Supplies	2,391,044	2,282,186	108,858	4.77%
Equipment	1,377,393	1,089,052	288,341	26.48%
Other	57,404	57,137	267	0.47%
Debt Service	3,745,079	2,831,429	913,650	32.27%
Transfers Out	2,224,488	3,393,015	(1,168,527)	-34.44%
Total	<u>\$ 63,836,265</u>	<u>\$ 60,670,365</u>	<u>\$ 3,165,900</u>	<u>5.22%</u>

Salaries and wages increased by \$918,896 or 3.61% in 2024-2025 compared to 2023-2024 as a result of scheduled salary increases within the District's negotiated collective bargaining agreements and as well as increases for other staff.

Purchased services increased by \$1,345,724 or 14.69% in 2024-2025 compared to 2023-2024 primarily due to increases in special education program costs and transportation expenditures.

Employee benefits increased by \$758,691 or 4.62% in 2024-2025 compared to 2023-2024 primarily due to rising health insurance costs.

Debt service increased by \$913,650 or 32.27% in 2024-2025 compared to 2023-2024 primarily due to the 2024 bond issuance.

Transfers in for 2024-2025 and 2023-2024 primarily represent transfers to the Capital Projects Fund to subsidize capital expenditures.

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 2024-2025, the Capital Projects Fund reported an increase in fund balance of \$7,262,608 primarily due to the issuance of new debt and bond premiums in the amount of \$19,244,937, offset by capital expenditures. The remaining fund balance of \$36,944,801 as of June 30, 2025 is restricted for future capital expenditures.

GENERAL FUND BUDGET INFORMATION

Total General Fund revenues and other financing sources were \$3,318,560 more than budgeted amounts and total General Fund expenditures and other financing uses were \$448,026 more than budgeted amounts resulting in a net positive variance of \$2,870,534. Major budgetary highlights for 2024-2025 were as follows:

- Total local source revenues were over budget by \$1,659,681 due to unbudgeted earnings on investments. Interest rates remained elevated during 2024-2025, accounting for \$775,828 of this total budget variance. In addition, tax revenues came in \$511,512 higher than budgeted.
- Total state source revenues were over budget by \$1,001,693 primarily due to more than anticipated appropriations for state subsidies and other grants.

**LAMPETER-STRASBURG SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
JUNE 30, 2025**

- Total federal source revenues were over budget by \$433,339, primarily due to ESSER funding to respond to COVID-19, including salaries, benefits, and technology needs.
- Regular program expenditures were \$690,620 under budget due to savings realized from vacant positions and lower than expected enrollment through the IU cyber charter program.
- Support services-central expenditures were \$603,913 over budget due to technology improvements funded with the remaining ESSER funds, as well as safety and security grants awarded through the Pennsylvania Commission on Crime and Delinquency.
- Debt service expenditures were \$911,439 over budget due to the issuance of new general obligation debt. As a result of the new general obligation debt, transfers out were \$765,976 under budget in order to maintain the same debt service levels.

BUSINESS-TYPE ACTIVITIES AND PROPRIETARY FUNDS

During 2024-2025, the net position of the business-type activities and proprietary funds increased by \$172,970. The net position of the Food Service Fund increased by \$299,776 and the net position of the School-Age Child Care Fund decreased by \$126,806. As of June 30, 2025, the business-type activities and proprietary funds had a deficit in net position of \$1,069,973 due to reporting the reporting of the proportionate share of the net pension and other postemployment benefit liabilities.

CAPITAL ASSETS

The District's net capital assets for its governmental and business-type activities as of June 30, 2025 amounted to \$78,013,743 net of accumulated depreciation. This investment in capital assets includes land and improvements, buildings and improvements, furniture and equipment and right-to-use leased equipment and subscription assets. The total increase in the District's net investment in capital assets for the current fiscal year was \$12,749,920 or 37.31%. The increase was the result of current year capital additions in excess of depreciation expense. Current year capital additions were \$17,082,928 and depreciation expense was \$4,333,008. The major capital additions for the current year consisted of construction progress for the early childhood center totaling \$1,250,868 and for the renovations to the Martin-Meylin Middle School totaling \$12,735,299. In August 2024, the District placed in service \$24,476,009 of construction in progress related to the early childhood center.

NONCURRENT LIABILITIES

At the end of the current fiscal year, the District had total general obligation debt of \$63,414,645 consisting of \$60,305,000 in bonds payable and \$3,109,645 in unamortized bond premiums. The entire amount is backed by the full faith and credit of the District. The District's general obligation debt increased by \$17,002,741 or 36.63% during the fiscal year.

During 2024-2025, the District issued general obligation bonds, Series of 2025, to finance a portion of the Martin Meylin renovation project.

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 \$139,211,660 which exceeds the District's outstanding general obligation debt as of June 30, 2025. The District maintains an Aa3 rating from Moody's.

**LAMPETER-STRASBURG SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
JUNE 30, 2025**

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 \$68,349,122 of June 30, 2025. The District's net pension liability decreased by \$3,140,491 or 4.39% during the fiscal year.

The District reports a liability for its other postemployment 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 \$4,573,264 as of June 30, 2025. The District's net OPEB liability increased by \$69,992 or 1.55% during the fiscal year.

Other noncurrent liabilities consist of the District's liabilities for leases payable, subscription liabilities, and compensated absences, which totaled \$5,919,458 as of June 30, 2025. These liabilities increased by \$744,273 or 14.38% during the fiscal year.

FACTORS BEARING ON THE DISTRICT'S FUTURE

The political environment at both the State and Federal level continues to be cause for concern. Funding from these levels appears to be less certain – especially in trying to project beyond the current year. The Administration and Board continue to be cautious in estimates and with any new funds. Our heavy reliance on local revenue sources may delay consequences to our stakeholders compared to some Districts. However, it seems likely that our local efforts will need to continue to grow.

The District adopted a 2025-2026 budget totaling \$66,302,015 including a budgeted use of fund balance of \$648,685 in General Fund fund balance as of June 30, 2025, and the real estate tax millage increased to 18.8723 mills or 2.50%.

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 annually by the Pennsylvania Department of Education. The District will face pressure to keep tax increases at or well below the allowable increase for the foreseeable future.

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

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.

**LAMPETER-STRASBURG SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
JUNE 30, 2025**

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 high rates into the future are being planned for by the District through the use of an assigned fund balance integrated with millage increases. This condition has had 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. The employer contribution rate for 2025-2026 is 34.00%, which is an increase of 0.29% from the 2024-2025 employer contribution rate of 33.90%. The employer contribution rate for 2026-2027 is projected at 34.72% and expected to continue to climb to 35.26% in 2027-2028.

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

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

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 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. This new building opened for students in August 2024. Comprehensive renovations to Martin Meylin Middle School are well underway and are expected to be completed in the summer of 2026. Another recommendation from the study was for comprehensive renovations to Hans Herr Elementary School and the Fieldhouse. The Board voted to move forward with design services for Hans Herr Elementary School including designing an alternate bid for the Fieldhouse. The Board of School Directors approved the study but continues to monitor the economic climate and discuss options. Further details of the study and recommendations may be found on the District website at <https://www.l-spioneers.org/Departments/Buildings-And-Grounds/Feasibility-Study/>.

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

CONTACTING THE DISTRICT FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

**LAMPETER-STRASBURG SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2025**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 54,320,378	\$ 684,917	\$ 55,005,295
Investments	9,151,324	-	9,151,324
Taxes Receivable	1,335,742	-	1,335,742
Due from Other Governments	2,325,951	14,060	2,340,011
Internal Balances	(191,520)	191,520	-
Other Receivables	397,351	6,405	403,756
Inventories	97,419	50,367	147,786
Prepaid Expenses	51,117	-	51,117
Total Current Assets	<u>67,487,762</u>	<u>947,269</u>	<u>68,435,031</u>
Noncurrent Assets:			
Nondepreciable Capital Assets	23,273,572	-	23,273,572
Depreciable/Amortizable Capital Assets, Net	54,278,736	461,435	54,740,171
Total Noncurrent Assets	<u>77,552,308</u>	<u>461,435</u>	<u>78,013,743</u>
Total Assets	<u>145,040,070</u>	<u>1,408,704</u>	<u>146,448,774</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charges - Pension	10,347,045	400,545	10,747,590
Deferred Charges - OPEB	737,321	14,475	751,796
Deferred Amounts on Debt Refunding	748	-	748
Total Deferred Outflows of Resources	<u>11,085,114</u>	<u>415,020</u>	<u>11,500,134</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	4,170,394	3,601	4,173,995
Accrued Salaries, Payroll Withholdings, and Benefits	6,424,622	3,274	6,427,896
Due to Other Governments	734,692	-	734,692
Accrued Interest Payable	788,012	-	788,012
Unearned Revenue	21,456	54,725	76,181
Total Current Liabilities	<u>12,139,176</u>	<u>61,600</u>	<u>12,200,776</u>
Noncurrent Liabilities:			
Due Within One Year	2,985,803	1,880	2,987,683
Due in More Than One Year	136,591,303	2,677,503	139,268,806
Total Noncurrent Liabilities	<u>139,577,106</u>	<u>2,679,383</u>	<u>142,256,489</u>
Total Liabilities	<u>151,716,282</u>	<u>2,740,983</u>	<u>154,457,265</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Credits - Pension	1,479,719	57,281	1,537,000
Deferred Credits - OPEB	1,671,385	95,433	1,766,818
Total Deferred Inflows of Resources	<u>3,151,104</u>	<u>152,714</u>	<u>3,303,818</u>
NET POSITION			
Net Investment in Capital Assets	35,533,508	461,435	35,994,943
Restricted	14,381,935	-	14,381,935
Unrestricted (Deficit)	<u>(48,657,645)</u>	<u>(1,531,408)</u>	<u>(50,189,053)</u>
Total Net Position	<u>\$ 1,257,798</u>	<u>\$ (1,069,973)</u>	<u>\$ 187,825</u>

See accompanying Notes to Basic Financial Statements.

**LAMPETER-STRASBURG SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position (Deficit)			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
GOVERNMENTAL ACTIVITIES							
Instruction	\$ 38,489,008	\$ 67,015	\$ 7,542,341	\$ -	\$ (30,879,652)	\$ -	\$ (30,879,652)
Instructional Student Support	5,011,678	-	1,531,773	-	(3,479,905)	-	(3,479,905)
Administrative and Financial Support Services	6,222,245	-	559,321	-	(5,662,924)	-	(5,662,924)
Operation and Maintenance of Plant Services	5,242,698	17,862	381,447	-	(4,843,389)	-	(4,843,389)
Pupil Transportation	2,420,528	-	1,046,722	-	(1,373,806)	-	(1,373,806)
Student Activities	1,656,906	82,063	166,570	-	(1,408,273)	-	(1,408,273)
Community Services	6,000	-	-	-	(6,000)	-	(6,000)
Interest and Amortization Expense Related to Noncurrent Liabilities	1,751,345	-	60,066	-	(1,691,279)	-	(1,691,279)
Total Governmental Activities	60,800,408	166,940	11,288,240	-	(49,345,228)	-	(49,345,228)
BUSINESS-TYPE ACTIVITIES							
Food Service	2,163,434	908,409	1,268,687	-	-	13,662	13,662
Child Care	798,459	590,483	75,549	-	-	(132,427)	(132,427)
Total Business-Type Activities	2,961,893	1,498,892	1,344,236	-	-	(118,765)	(118,765)
Total Primary Government	\$ 63,762,301	\$ 1,665,832	\$ 12,632,476	\$ -	(49,345,228)	(118,765)	(49,463,993)
GENERAL REVENUES AND TRANSFERS							
Property Taxes Levied for General Purposes					40,813,662	-	40,813,662
Other Taxes Levied for General Purposes					4,981,481	-	4,981,481
Grants and Entitlements Not Restricted to Specific Programs					6,703,545	-	6,703,545
Investment Earnings					3,108,699	5,675	3,114,374
Gain (Loss) on Disposal of Capital Assets					-	-	-
Transfers					(286,060)	286,060	-
Total General Revenues and Transfers					55,321,327	291,735	55,613,062
CHANGE IN NET POSITION					5,976,099	172,970	6,149,069
Net Position - Beginning of Year, as Previously Stated					(2,759,578)	(1,242,943)	(4,002,521)
Net Position - Effect of Change in Accounting Principal					(1,958,723)	-	(1,958,723)
Net Position - Beginning of Year, Restated					(4,718,301)	(1,242,943)	(5,961,244)
NET POSITION - END OF YEAR					\$ 1,257,798	\$ (1,069,973)	\$ 187,825

See accompanying Notes to Basic Financial Statements.

**LAMPETER-STRASBURG SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025**

	Major Funds			Total
	General Fund	Capital Projects Fund	School Sponsored Activity Fund	
ASSETS				
Cash and Cash Equivalents	\$ 12,478,524	\$ 39,895,354	\$ 23,345	\$ 52,397,223
Investments	9,151,324	-	-	9,151,324
Taxes Receivable, Net	1,335,742	-	-	1,335,742
Due from Other Funds	350,687	-	-	350,687
Due from Other Governments	2,325,951	-	-	2,325,951
Other Receivables	46,664	-	-	46,664
Inventories	97,419	-	-	97,419
Prepaid Items	288,456	-	-	288,456
	<u>\$ 26,074,767</u>	<u>\$ 39,895,354</u>	<u>\$ 23,345</u>	<u>\$ 65,993,466</u>
Total Assets				
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 665,453	\$ 2,950,553	\$ -	\$ 3,616,006
Due to Other Funds	191,520	-	-	191,520
Accrued Salaries, Payroll Withholdings, and Benefits	6,424,622	-	-	6,424,622
Due to Other Governments	734,692	-	-	734,692
Unearned Revenue	21,456	-	-	21,456
Total Liabilities	<u>8,037,743</u>	<u>2,950,553</u>	<u>-</u>	<u>10,988,296</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Property Taxes	273,869	-	-	273,869
FUND BALANCES				
Nonspendable:				
Inventories	97,419	-	-	97,419
Prepaid Items	288,456	-	-	288,456
Restricted for:				
Capital Projects	-	36,944,801	-	36,944,801
Student Organizations	-	-	23,345	23,345
Assigned to:				
Employer Retirement Rate Stabilization	1,061,500	-	-	1,061,500
Property Tax Assessment Appeals	78,710	-	-	78,710
Technology Initiatives	32,005	-	-	32,005
Capital Projects	10,824,031	-	-	10,824,031
Unassigned	5,381,034	-	-	5,381,034
Total Fund Balances	<u>17,763,155</u>	<u>36,944,801</u>	<u>23,345</u>	<u>54,731,301</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 26,074,767</u>	<u>\$ 39,895,354</u>	<u>\$ 23,345</u>	<u>\$ 65,993,466</u>

See accompanying Notes to Basic Financial Statements.

**LAMPETER-STRASBURG SCHOOL DISTRICT
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
JUNE 30, 2025**

Total Governmental Fund Balances	\$ 54,731,301
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds balance sheet.	77,314,969
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.	748
Deferred outflows of resources and deferred inflows of resources related to pensions and other postemployment benefits are not reported in the governmental funds balance sheet.	7,933,262
Some of the District's property taxes 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.	273,869
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.	1,368,767
Noncurrent liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds balance sheet.	(139,577,106)
Accrued interest payable on long-term liabilities is included in the Statement of Net Position, but is excluded from the governmental funds balance sheet until due and payable.	<u>(788,012)</u>
Net Position of Governmental Activities	<u><u>\$ 1,257,798</u></u>

See accompanying Notes to Basic Financial Statements.

**LAMPETER-STRASBURG SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025**

	Major Funds			Total
	General Fund	Capital Projects Fund	School Sponsored Activity Fund	
REVENUES				
Local Sources	\$ 48,133,925	\$ 1,186,465	\$ 2,166	\$ 49,322,556
State Sources	16,154,787	-	-	16,154,787
Federal Sources	1,534,105	-	-	1,534,105
Total Revenues	<u>65,822,817</u>	<u>1,186,465</u>	<u>2,166</u>	<u>67,011,448</u>
EXPENDITURES				
Current:				
Instruction	36,975,011	-	-	36,975,011
Support Services	19,445,394	325,787	-	19,771,181
Operation of Noninstructional Services	1,446,293	-	1,164	1,447,457
Facilities Acquisition, Construction, and Improvement Services	-	15,464,285	-	15,464,285
Debt Service				
Principal	2,163,478	-	-	2,163,478
Interest	1,581,601	179,333	-	1,760,934
Total Expenditures	<u>61,611,777</u>	<u>15,969,405</u>	<u>1,164</u>	<u>77,582,346</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,211,040	(14,782,940)	1,002	(10,570,898)
OTHER FINANCING SOURCES (USES)				
Proceeds from Debt Issuance	-	18,835,000	-	18,835,000
Issuance of Right-to-Use Arrangements	223,847	862,183	-	1,086,030
Proceeds from Bond Premiums	-	409,937	-	409,937
Transfers In	-	2,224,488	-	2,224,488
Transfers Out	(2,224,488)	(286,060)	-	(2,510,548)
Total Other Financing Sources (Uses)	<u>(2,000,641)</u>	<u>22,045,548</u>	<u>-</u>	<u>20,044,907</u>
NET CHANGE IN FUND BALANCES	2,210,399	7,262,608	1,002	9,474,009
Fund Balances - Beginning of Year	<u>15,552,756</u>	<u>29,682,193</u>	<u>22,343</u>	<u>45,257,292</u>
FUND BALANCES - END OF YEAR	<u>\$ 17,763,155</u>	<u>\$ 36,944,801</u>	<u>\$ 23,345</u>	<u>\$ 54,731,301</u>

See accompanying Notes to Basic Financial Statements.

**LAMPETER-STRASBURG SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025**

Net Change in Fund Balances - Governmental Funds \$ 9,474,009

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 amortization and depreciation expense. This is the amount by which capital outlays exceeded amortization and depreciation expense in the current period.

Capital Outlay Expenditures	\$ 16,640,581	
Depreciation and Amortization Expense	<u>(4,267,233)</u>	12,373,348

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

Deferred Inflows of Resources June 30, 2024	(287,337)	
Deferred Inflows of Resources June 30, 2025	<u>273,869</u>	(13,468)

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.

50,668

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 Payable	2,030,000	
Proceeds from Bonds Payable	(18,835,000)	
Proceeds from Bond Premiums	(409,937)	
Proceeds from Right to Use Assets	(1,086,030)	
Repayment of Leases Payable	288,032	
Repayment of Subscriptions Payable	96,141	
Amortization of Premiums and Deferred Amounts on Refunding	<u>211,459</u>	(17,705,335)

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.

Change in Current Year Accrued Interest	(368,619)	
Change in Net Pension Liability and Related Deferred Inflows and Outflows	2,172,890	
Current Year Change in Compensated Absences Balance	(36,951)	
Change in Net OPEB Liability and Related Deferred Inflows and Outflows	<u>29,557</u>	<u>1,796,877</u>

Change In Net Position of Governmental Activities

\$ 5,976,099

**LAMPETER-STRASBURG SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025**

	Major Funds			Internal Service Fund
	Food Service Fund	School-Age Child Care Fund	Total	
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 424,887	\$ 260,030	\$ 684,917	\$ 1,923,155
Due from Other Governments	14,060	-	14,060	-
Due from Other Funds	133,469	58,051	191,520	-
Other Receivables	266	6,139	6,405	350,687
Inventories	50,367	-	50,367	-
Total Current Assets	<u>623,049</u>	<u>324,220</u>	<u>947,269</u>	<u>2,273,842</u>
Noncurrent Assets:				
Depreciable Capital Assets, Net	461,435	-	461,435	-
Total Assets	<u>1,084,484</u>	<u>324,220</u>	<u>1,408,704</u>	<u>2,273,842</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charges - Pension	254,754	145,791	400,545	-
Deferred Charges - OPEB	8,013	6,462	14,475	-
Total Deferred Outflows of Resources	<u>262,767</u>	<u>152,253</u>	<u>415,020</u>	<u>-</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	1,902	1,699	3,601	554,388
Due to Other Funds	-	-	-	350,687
Accrued Salaries, Payroll Withholdings, and Benefits	2,210	1,064	3,274	-
Unearned Revenue	54,725	-	54,725	-
Total Current Liabilities	<u>58,837</u>	<u>2,763</u>	<u>61,600</u>	<u>905,075</u>
Noncurrent Liabilities:				
Due Within One Year	1,219	661	1,880	-
Due In More Than One Year	1,687,884	989,619	2,677,503	-
Total Noncurrent Liabilities	<u>1,689,103</u>	<u>990,280</u>	<u>2,679,383</u>	<u>-</u>
Total Liabilities	<u>1,747,940</u>	<u>993,043</u>	<u>2,740,983</u>	<u>905,075</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Charges - Pension	36,432	20,849	57,281	-
Deferred Charges - OPEB	72,042	23,391	95,433	-
Total Deferred Inflows of Resources	<u>108,474</u>	<u>44,240</u>	<u>152,714</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets	461,435	-	461,435	-
Unrestricted (Deficit)	<u>(970,598)</u>	<u>(560,810)</u>	<u>(1,531,408)</u>	<u>1,368,767</u>
Total Net Position	<u>\$ (509,163)</u>	<u>\$ (560,810)</u>	<u>\$ (1,069,973)</u>	<u>\$ 1,368,767</u>

See accompanying Notes to Basic Financial Statements.

**LAMPETER-STRASBURG SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2025**

	Major Funds			Internal Service Fund
	Food Service Fund	School-Age Child Care Fund	Total	
OPERATING REVENUES				
Charges for Services	\$ 908,409	\$ 590,483	\$ 1,498,892	\$ 6,068,452
OPERATING EXPENSES				
Salaries	693,136	386,759	1,079,895	-
Employee Benefits	297,273	363,654	660,927	6,082,372
Purchased Professional and Technical Services	50,661	1,612	52,273	-
Supplies	1,056,589	46,434	1,103,023	-
Depreciation	65,775	-	65,775	-
Total Operating Expenses	<u>2,163,434</u>	<u>798,459</u>	<u>2,961,893</u>	<u>6,082,372</u>
OPERATING INCOME (LOSS)	(1,255,025)	(207,976)	(1,463,001)	(13,920)
NONOPERATING REVENUES (EXPENSES)				
Earnings on Investments	54	5,621	5,675	64,588
State Sources	383,242	75,549	458,791	-
Federal Sources	885,445	-	885,445	-
Total Nonoperating Revenues (Expenses)	<u>1,268,741</u>	<u>81,170</u>	<u>1,349,911</u>	<u>64,588</u>
CHANGE IN NET POSITION BEFORE TRANSFERS	13,716	(126,806)	(113,090)	50,668
Transfers In	<u>286,060</u>	<u>-</u>	<u>286,060</u>	<u>-</u>
CHANGE IN NET POSITION	299,776	(126,806)	172,970	50,668
Net Position - Beginning of Year	<u>(808,939)</u>	<u>(434,004)</u>	<u>(1,242,943)</u>	<u>1,318,099</u>
NET POSITION - END OF YEAR	<u>\$ (509,163)</u>	<u>\$ (560,810)</u>	<u>\$ (1,069,973)</u>	<u>\$ 1,368,767</u>

See accompanying Notes to Basic Financial Statements.

**LAMPETER-STRASBURG SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2025**

	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	\$ 926,913	\$ 582,150	\$ 1,509,063	\$ -
Cash Received from Assessments Made to Other Funds	-	-	-	6,068,452
Cash Payments to Employees for Services	(1,083,348)	(640,345)	(1,723,693)	-
Cash Payments for Insurance Claims	-	-	-	(6,212,909)
Cash Payments to Supplies for Goods and Services	(914,984)	(50,169)	(965,153)	-
Net Cash Used by Operating Activities	<u>(1,071,419)</u>	<u>(108,364)</u>	<u>(1,179,783)</u>	<u>(144,457)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
State Sources	379,473	75,549	455,022	-
Federal Sources	717,629	-	717,629	-
Net Cash Provided by Noncapital Financing Activities	<u>1,097,102</u>	<u>75,549</u>	<u>1,172,651</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Earnings on Investments	<u>54</u>	<u>5,621</u>	<u>5,675</u>	<u>64,588</u>
NET INCREASE (DECREASE) IN CASH	25,737	(27,194)	(1,457)	(79,869)
Cash - Beginning of Year	<u>399,150</u>	<u>287,225</u>	<u>686,375</u>	<u>2,003,024</u>
CASH - END OF YEAR	<u>\$ 424,887</u>	<u>\$ 260,031</u>	<u>\$ 684,918</u>	<u>\$ 1,923,155</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Loss	\$ (1,255,025)	\$ (207,976)	\$ (1,463,001)	\$ (13,920)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:				
Depreciation	65,775	-	65,775	-
Donated Commodities Used	157,525	-	157,525	-
Change in Assets and Liabilities:				
Due from Other Governments	37,001	-	37,001	-
Due from Other Funds	(4,718)	(7,673)	(12,391)	-
Other Receivables	2,369	(660)	1,709	(130,521)
Inventories	39,393	-	39,393	-
Accounts Payable	66	(2,123)	(2,057)	(130,537)
Due to Other Funds	-	-	-	130,521
Accrued Salaries, Payroll Withholdings, and Benefits	(3,803)	(458)	(4,261)	-
Unearned Revenue	(20,866)	-	(20,866)	-
Noncurrent Liabilities and Deferred Outflows and Inflows	(89,136)	110,526	21,390	-
Net Cash Used by Operating Activities	<u>\$ (1,071,419)</u>	<u>\$ (108,364)</u>	<u>\$ (1,179,783)</u>	<u>\$ (144,457)</u>
SUPPLEMENTAL DISCLOSURES				
Noncash Noncapital Financing Activity				
USDA Donated Commodities	<u>\$ 157,525</u>	<u>\$ -</u>	<u>\$ 157,525</u>	<u>\$ -</u>
Noncash Capital and Related Financing Activity				
Capital Contribution	<u>\$ 286,060</u>	<u>\$ -</u>	<u>\$ 286,060</u>	<u>\$ -</u>

See accompanying Notes to Basic Financial Statements.

**LAMPETER-STRASBURG SCHOOL DISTRICT
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025**

	<u>Custodial Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 559,125
Accounts Receivable	4,065
Total Assets	<u>563,190</u>
LIABILITIES	
Accounts Payable	<u>30,794</u>
NET POSITION	
Restricted for Student Activities	157,305
Restricted for Scholarships	<u>375,091</u>
Total Net Position	<u><u>\$ 532,396</u></u>

See accompanying Notes to Basic Financial Statements.

**LAMPETER-STRASBURG SCHOOL DISTRICT
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2025**

	Custodial Funds
ADDITIONS	
Receipts from Student Groups	\$ 308,529
Local Contributions	815
Investment Earnings	17,076
Total Additions	326,420
DEDUCTIONS	
Student Activity Disbursements	299,496
Scholarships Awarded and Fees Paid	15,950
Total Deductions	315,446
CHANGES IN NET POSITION	10,974
Net Position - Beginning of Year	521,422
NET POSITION - END OF YEAR	\$ 532,396

See accompanying Notes to Basic Financial Statements.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 ORGANIZATION AND PURPOSES

The Lampeter-Strasburg School District (District) operates an early childhood center, 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 (School Board).

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

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.

Government-Wide Financial Statements

The statement of net position 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.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide Financial Statements (Continued)

The government-wide statement of net position 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/amortization 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 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.

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.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 postemployment 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary Funds

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

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

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

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

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

Fiduciary Funds

Fiduciary funds reporting focuses on net assets and changes in net assets and are accounted for using the economic resources measurement focus and the accrual basis of accounting. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. The District has two custodial funds consisting of funds held on behalf of the students and funds held to provide scholarships to students.

Cash and Cash Equivalents

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

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

U.S. 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. U.S. 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:

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 – December 31	Penalty Period
January 1	Lien Date

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes (Continued)

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 2024 - 2025 was 18.4120 mills (\$18.41 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.

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.

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 acquisition 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.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases and Subscriptions

The District has entered into noncancellable leases and subscriptions. The District recognizes a lease or a subscription liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

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

Key estimates and judgments include how the District determines (1) the discount rate it used to discount the expected lease or subscription payments to present value, (2) lease term, and (3) lease payments.

The District uses its estimated incremental borrowing rate as the discount rate for leases and subscriptions.

The lease or subscription term includes the noncancellable period of the lease or subscription. Lease and subscription payments included in the measurement of the lease or subscription liability is comprised of fixed payments.

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

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, 2025.

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.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-Term Obligations (Continued)

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.

Pension

The District contributes to the Public School Employees Retirement System (PSERS), a cost-sharing, multiemployer defined benefit pension plan. GASB establishes standards for the measurement, recognition, and display of pension expense and related liabilities, deferred outflows and deferred inflows of resources related to pension, certain required supplementary information, and note disclosures.

For the purpose of measuring net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension and pension 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 refund of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB)

The District's OPEB plans are accounted for under the provisions of GASB establishes standards for the measurement, recognition, and display of OPEB expense and related liabilities, deferred outflows and deferred inflows of resources related to other postemployment benefits, certain required supplementary information, and note disclosures. The District provides OPEB under the following two plans:

PSERS 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 the PSERS and additions to/deductions from PSERS' fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

District OPEB Plan

The District sponsors a single-employer defined benefit OPEB plan. For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. The District OPEB plan is unfunded.

LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows for Pension and OPEB

Deferred outflows of resources for pension relate to the District's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, differences between employer contributions and the proportionate share of total contributions reported by the pension plan, or changes in the internal allocation of the net pension liability between governmental and business-type activities or funds. These amounts are deferred and amortized over either a closed five-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included in deferred outflows of resources are contributions made to the pension plan subsequent to the measurement date and prior to the District's year-end. The contributions will be recognized as a reduction in net pension liability in the following year.

Deferred outflows of resources for other OPEB liabilities relate to the District's liability for OPEB other than pensions and related expenses and arise from the changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, differences between employer contributions and the proportionate share of total contributions reported by the plan, or changes in the internal allocation of the net OPEB liability between governmental and business-type activities or funds. These amounts are deferred and amortized over either a closed five-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included in deferred outflows of resource are contributions or OPEB payments made subsequent to the measurement date and prior to the District's year end. These payments will be recognized as a reduction to the net other postemployment benefit liability in the following year.

Deferred Inflows for Pension and OPEB

Deferred inflows of resources for pension relate to the District's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, differences between employer contributions and the proportionate share of total contributions reported by the pension plan, or changes in the internal allocation of the net pension liability between governmental and business-type activities or funds. These amounts are deferred and amortized over either a closed five-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

Deferred inflows of resources for OPEB liabilities relate to the District's liability for OPEB other than pensions and related expenses and arise from the changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, differences between employer contributions and the proportionate share of total contributions reported by the plan, or changes in the internal allocation of the net OPEB liability between governmental and business-type activities or funds. These amounts are deferred and amortized over either a closed five-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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:

Nonspendable

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.

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.

LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

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

Implementation of New Accounting Pronouncements

Effective July 1, 2024, the District adopted the provisions of GASB Statement No. 101, *Compensated Absences* and GASB Statement No. 102, *Certain Risk Disclosures*.

The objective of GASB Statement No 101 is to update the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. GASB Statement No. 101 will require that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The implementation of GASB Statement No. 101 impacted how the District measured its compensated absences in the government-wide financial statements of the District for the year ended June 30, 2025. The effect of the implementation of GASB Statement No. 101 is more fully described in Note 16.

The objective of GASB Statement No. 102 is to improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to substantial impact. As a result, users have better information with which to understand and anticipate certain risks to a government's financial condition. The Implementation of GASB Statement No. 102 had no impact on the financial statements of the District for the year ended June 30, 2025.

New Accounting Pronouncements

GASB Statement No. 103, *Financial Reporting Model Improvements*, will be effective for the District for the year ended June 30, 2026. The objective of GASB Statement No. 103 is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, will be effective for the District for the year ended June 30, 2026. The objective of GASB Statement No. 104 is to improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements (Continued)

GASB Statement No. 105, *Subsequent Events*, will be effective for the District for the year ended June 30, 2027. The objective of GASB Statement No. 105 aims to improve consistency, comparability, and transparency in financial reporting for subsequent events, which are transactions or other events occurring after the financial statement date but before the statements are available to be issued.

NOTE 3 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

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

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

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

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

Deficit in Fund Equity

At June 30, 2025, the Food Service Fund had a deficit fund balance of \$509,163 and the School-Age Child Care Fund had a deficit fund balance of \$560,810 resulting from allocating a portion of its net pension and OPEB liabilities to these funds. Since the Food Service Fund and the School-Age Child Care Fund use the economic resources measurement focus, these obligations are presented in the fund financial statements as liabilities and therefore reduces fund equity to an overall deficit. This deficit will be reduced as resources are obtained (e.g. revenues and transfers in) to make the periodic pension and OPEB contributions.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 3 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

Excess of Expenditures and Other Financing Uses Over Appropriations

The following General Fund functions and uses incurred expenditures and other financing uses in excess of appropriations in the following amounts for the year ended June 30, 2025:

Special Programs	\$ 115,388
Vocational Programs	\$ 64,931
Other Instructional Programs	\$ 113,389
Pupil Support Services	\$ 296,263
Administrative Services	\$ 16,065
Pupil Health	\$ 237,283
Business Services	\$ 24,544
Student Transportation Services	\$ 32,343
Support Services - Central	\$ 603,913
Student Activities	\$ 205,534
Debt Service	\$ 911,439

NOTE 4 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.

Custodial Credit Risk - Deposits

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, 2025, the carrying amount of the District's deposits was \$55,564,420 and the bank balance was \$55,711,971. 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 \$16,614,728 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, 2025, PSDLAF was rated as AAAM by a nationally recognized statistical rating agency.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 4 DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

As of June 30, 2025, the District had the following investments:

Investments Type	Fair Value	Investments Maturities (In Years)			
		Less than 1	1 - 5	6 - 10	11 - 15
U.S. Treasury and Agency Securities	\$ 9,151,324	\$ 1,458,430	\$ 6,818,054	\$ 874,840	\$ -

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

Custodial Credit Risk - Investments

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, 2025.

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, 2025, 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. As of June 30, 2025, the District's investments in U.S. Treasury and Agency securities were rated Aa1 by Moody's and AA+ by Standard and Poors.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land and Improvements	\$ 6,139,282	\$ 2,690,926	\$ -	\$ 8,830,208
Construction-in-Progress	24,933,206	13,986,167	24,476,009	14,443,364
Total Capital Assets, Not Being Depreciated	<u>31,072,488</u>	<u>16,677,093</u>	<u>24,476,009</u>	<u>23,273,572</u>
Capital Assets, Being Depreciated:				
Buildings and Improvements	90,753,958	21,630,557	-	112,384,515
Furniture and Equipment	6,496,768	1,249,575	113,722	7,632,621
Right-to-Use Lease Assets	179,290	1,319,406	-	1,498,696
Right-to-Use Subscription Assets	639,129	396,246	203,908	831,467
Total Capital Assets, Being Depreciated	<u>98,069,145</u>	<u>24,595,784</u>	<u>317,630</u>	<u>122,347,299</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(59,657,440)	(3,200,325)	-	(62,857,765)
Furniture and Equipment	(3,908,520)	(603,006)	(113,722)	(4,397,804)
Right-to-Use Lease Assets	(125,503)	(299,739)	-	(425,242)
Right-to-Use Subscription Assets	(427,497)	(164,163)	(203,908)	(387,752)
Total Accumulated Depreciation	<u>(64,118,960)</u>	<u>(4,267,233)</u>	<u>(317,630)</u>	<u>(68,068,563)</u>
Total Capital Assets, Being Depreciated, Net	<u>33,950,185</u>	<u>20,328,551</u>	<u>-</u>	<u>54,278,736</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 65,022,673</u>	<u>\$ 37,005,644</u>	<u>\$ 24,476,009</u>	<u>\$ 77,552,308</u>
Business-Type Activities:				
Capital Assets, Not Being Depreciated:				
Construction in Progress	\$ 14,460	\$ 14,460	\$ 28,920	\$ -
Capital Assets, Being Depreciated				
Machinery and Equipment	752,524	300,520	-	1,053,044
Less Accumulated Depreciation:				
Machinery and Equipment	(525,834)	(65,775)	-	(591,609)
Total Capital Assets, Being Depreciated, Net	<u>226,690</u>	<u>234,745</u>	<u>-</u>	<u>461,435</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 241,150</u>	<u>\$ 249,205</u>	<u>\$ 28,920</u>	<u>\$ 461,435</u>

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 5 CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense were charged to functions/programs of the District as follows:

Governmental Activities:	
Instruction	\$ 2,860,562
Administrative and Financial Support Services	450,846
Operation and Maintenance of Plant Services	512,433
Pupil Transportation	77,662
Student Activities	<u>365,730</u>
Total Depreciation Expense – Governmental Activities	<u><u>\$ 4,267,233</u></u>
Business-Type Activities:	
Food Service	<u><u>\$ 65,775</u></u>

As of June 30, 2025, the District had outstanding construction commitments for its Martin Meylin Design and Construction project in the amount of \$23,379,779.

NOTE 6 INTERNAL RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2025, is as follows:

Receivable To	Amount	Payable From	Amount
General Fund	\$ 350,687	Internal Service Fund	\$ 350,687
Food Service Fund	133,469	General Fund	133,469
School Aged Children Fund	58,051	General Fund	58,051
Total	<u><u>\$ 542,207</u></u>	Total	<u><u>\$ 542,207</u></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, 2025, is as follows:

Transfers In	Amount	Transfers Out	Amount
Food Service Fund	\$ 286,060	Capital Projects Fund	\$ 286,060
Capital Projects Fund	2,224,488	General Fund	2,224,488
Total	<u><u>\$ 2,510,548</u></u>	Total	<u><u>\$ 2,510,548</u></u>

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

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 7 CHANGE IN NONCURRENT LIABILITIES

The following summarizes the changes in noncurrent liabilities for the year ended June 30, 2025:

	Balance June 30, 2024 Restated	Increases	Decreases	Balance June 30, 2025	Amount Due Within One Year
Governmental Activities:					
General Obligation Debt:					
Bonds Payable	\$ 43,500,000	\$ 18,835,000	\$ 2,030,000	\$ 60,305,000	\$ 2,060,000
Bond Premiums	2,911,904	409,937	212,196	3,109,645	212,196
Total General Obligation Debt	46,411,904	19,244,937	2,242,196	63,414,645	2,272,196
Other Noncurrent Liabilities:					
Leases Payable	157,661	862,183	288,032	731,812	553,592
Subscriptions Payable	94,257	223,847	96,141	221,963	78,025
Compensated Absences, Net	4,885,389	36,951	-	4,922,340	4,979
OPEB Liability	1,583,410	80,681	-	1,664,091	77,011
Net OPEB Liability – PSERS	2,831,830	-	11,442	2,820,388	-
Net Pension Liability – PSERS	68,930,630	-	3,128,763	65,801,867	-
Total Other Noncurrent Liabilities	78,483,177	1,203,662	3,524,378	76,162,461	713,607
Total Governmental Activities	124,895,081	20,448,599	5,766,574	139,577,106	2,985,803
Business-Type Activities:					
Compensated Absences, Net	37,878	5,465	-	43,343	-
OPEB Liability	16,054	1,044	-	17,098	1,880
Net OPEB Liability – PSERS	71,978	-	291	71,687	-
Net Pension Liability – PSERS	2,558,983	-	11,728	2,547,255	-
Total Business-Type Activities	2,684,893	6,509	12,019	2,679,383	1,880
Total Noncurrent Liabilities	\$ 127,579,974	\$ 20,455,108	\$ 5,778,593	\$ 142,256,489	\$ 2,987,683

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.

The change in the compensated absence liability is presented as a net change.

NOTE 8 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, 2025, consisted of the following:

Descriptions	Interest Rates	Original Issue Amount	Final Maturity	Principal Outstanding
General Obligation Bonds:				
Series of 2017	2.41%	\$ 7,555,000	03/01/2027	\$ 1,210,000
Series of 2021	1.33%	9,250,000	03/01/2028	5,005,000
Series of 2022	3.00% - 5.00%	13,610,000	03/01/2037	13,595,000
Series of 2024	3.25% - 5.00%	21,665,000	03/01/2044	21,660,000
Series of 2025	5.00%	18,835,000	03/01/2047	18,835,000
				<u>\$ 60,305,000</u>

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 8 GENERAL OBLIGATION DEBT (CONTINUED)

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

Year Ending June 30,	Principal Maturities	Interest Maturities	Total Maturities
2026	\$ 2,060,000	\$ 2,572,088	\$ 4,632,088
2027	2,100,000	2,765,591	4,865,591
2028	2,100,000	2,730,681	4,830,681
2029	1,770,000	2,702,250	4,472,250
2030	1,860,000	2,613,750	4,473,750
2031 - 2035	10,780,000	11,578,250	22,358,250
2036 - 2040	13,755,000	8,600,000	22,355,000
2041 - 2045	17,565,000	4,799,250	22,364,250
2046 - 2047	8,315,000	628,750	8,943,750
Total	<u>\$ 60,305,000</u>	<u>\$ 38,990,610</u>	<u>\$ 99,295,610</u>

General Obligation Bonds, Series of 2025

On May 28, 2025, the District issued general obligation bonds, Series of 2025, to finance various capital projects of the District and to pay for the costs of issuance.

NOTE 9 LEASES PAYABLE

The District has entered into long-term lease agreements for vehicles and equipment. Initial lease liabilities were recorded in the amount \$636,513. As of June 30, 2025, the value of the lease liabilities is \$36,377. The leases have interest rates between 2.70% and 4.96% and estimated useful lives were 4 to 5 years as of their contract commencements. The value of the vehicles, equipment, and intangible right-to-use assets as of June 30, 2025, is \$17,929, net of accumulated depreciation and amortization of \$161,361, and is included with noncurrent assets on the statement of net position.

The District has entered into a long-term lease agreement for modular classrooms. Initial lease liability was recorded in the amount \$862,183. As of June 30, 2025, the value of the lease liability is \$695,435. The lease has an interest rate of 5.00% and the estimated useful life was 20 months as of their contract commencement. The value of the intangible right-to-use asset as of June 30, 2025, is \$1,055,525, net of accumulated depreciation and amortization of \$263,881, and is included with noncurrent assets on the statement of net position.

Future minimum lease payments under these leases are as follows for the year ending June 30:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 553,592	\$ 21,416	\$ 575,008
2027	178,220	1,113	179,333
Total	<u>\$ 731,812</u>	<u>\$ 22,529</u>	<u>\$ 754,341</u>

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 10 SUBSCRIPTIONS PAYABLE

The District has entered into long-term lease agreements for subscription-based information technology arrangements. Initial subscription liabilities were recorded in the amount \$831,467. As of June 30, 2025, the value of the subscription liabilities is \$221,963. The subscriptions have interest rates between 0.08% and 5.08% and estimated useful lives were 3 to 5 years as of their contract commencements. The value of the intangible right-to-use subscription assets as of June 30, 2025, is \$443,715, net of accumulated amortization of \$387,752, and is included with noncurrent assets on the statement of net position.

Future minimum lease payments under these leases are as follows for the year ending June 30:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 78,025	\$ 11,458	\$ 89,483
2027	45,510	7,672	53,182
2028	47,937	5,246	53,183
2029	50,491	2,691	53,182
Total	<u>\$ 221,963</u>	<u>\$ 27,067</u>	<u>\$ 249,030</u>

NOTE 11 PENSION PLAN

Plan Description

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

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 11 PENSION PLAN (CONTINUED)

Benefits Provided (Continued)

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

Benefits are generally equal to 1.00% 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.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 11 PENSION PLAN (CONTINUED)

Contributions

Member Contributions

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

Member Contribution Rates				
Membership Class	Continuous Employment Since	Defined Benefit (DB) Contribution Rate	DC Contribution Rate	Total Contribution Rate
T-C	Prior to July 22, 1983	5.25%	N/A	5.25%
				6.25%
T-C	On or After July 22, 1983	6.25%	N/A	6.25%
T-D	Prior to July 22, 1983	6.50%	N/A	6.50%
T-D	On or After July 22, 1983	7.50%	N/A	7.50%
T-E	On or After July 1, 2011	7.50% Base Rate with Shared Risk Provision	N/A	Prior to 7/1/21: 7.50% After 7/1/21: 8.00%
T-F	On or After July 1, 2011	10.30% Base Rate with Shared Risk Provision	N/A	Prior to 7/1/21: 10.30% After 7/1/21: 10.80%
T-G	On or After July 1, 2019	5.50% Base Rate with Shared Risk Provision	2.75%	Prior to 7/1/21: 8.25% After 7/1/21: 9.00%
T-H	On or After July 1, 2019	4.50% Base Rate with Shared Risk Provision	3.00%	Prior to 7/1/21: 7.50% After 7/1/21: 8.25%
DC	On or After July 1, 2019	N/A	7.50%	7.50%

Shared Risk Program Summary				
Membership Class	Defined Benefit (DB) Base Rate	Shared Risk Increment	Minimum	Maximum
T-E	7.50%	+/-0.50%	5.50%	9.50%
T-F	10.30%	+/-0.50%	8.30%	12.30%
T-G	5.50%	+/-0.75%	2.50%	8.50%
T-H	4.50%	+/-0.75%	1.50%	7.50%

Employer Contributions

The District's contractually required contribution rate for fiscal year ended June 30, 2025, was 32.92% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the District were \$8,774,590 for the year ended June 30, 2025.

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

At June 30, 2025, the District reported a liability of \$68,349,122 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2023 to June 30, 2024. 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, 2025, the District's proportion was 0.1633 percent, which was an increase of 0.0026 percent from its proportion measured as of June 30, 2024. As of June 30, 2025, the net pension liability of \$65,801,867 is related to the governmental funds and is recorded in the governmental activities in the government-wide statement of net position and the remaining \$2,547,255 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.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 11 PENSION PLAN (CONTINUED)

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

For the year ended June 30, 2025, the District recognized net pension expense of \$6,545,000. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ -	\$ 1,075,000
Changes in Assumptions	-	-
Net Difference Between Projected and Actual		
Investment Earnings	1,131,000	-
Changes in Proportions	842,000	462,000
Contributions Subsequent to the Measurement Date	8,774,590	-
Total	\$ 10,747,590	\$ 1,537,000

Contributions of \$8,774,590 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, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense are as follows:

Year Ending June 30,	Amount
2026	\$ (1,873,000)
2027	1,957,000
2028	582,000
2029	(230,000)
Total	\$ 436,000

Actuarial Assumptions

The total pension liability as of June 30, 2024 was determined by rolling forward PSERS' total pension liability at June 30, 2023 to June 30, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

- Valuation Date – June 30, 2023.
- Actuarial Cost Method – entry age normal – level % of pay.
- Investment Return – 7.00%, includes inflation at 2.50%.
- Salary Growth – Effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 retiree tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 improvement scale.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 11 PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

- The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023 and as of June 30, 2024.
- Demographic and economic assumptions approved by the Board for use effective with the June 30, 2021 actuarial valuation:
 - Salary Growth Rate - decreased from 5.00% to 4.50%.
 - Real wage growth and merit or seniority increases (components for salary growth) - decreased from 2.75% and 2.25% to 2.50% and 2.00%, respectively.
 - Mortality Rates - Previously based on the RP-2014 mortality tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 mortality improvement scale. Effective with the June 30, 2021 actuarial valuation, mortality rates are based on a blend of 50% PubT-2010 and 50% PubG-2010 retiree tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 improvement scale.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study that was performed for the five-year period ending June 30, 2020.

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

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

Asset Class	Target Rate	Long-Term Expected Real Rate of Return
Global Public Equity	30.0%	4.8%
Private Equity	12.0%	6.7%
Fixed Income	33.5%	3.9%
Commodities	5.0%	2.5%
Infrastructure/MLPs	10.0%	6.4%
Real Estate	9.5%	5.9%
Total	<u>100.0%</u>	

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 11 PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

The above was the PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2024.

Discount Rate

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

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

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

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
District's Proportionate Share of the Net Pension Liability	\$ 90,036,631	\$ 68,349,122	\$ 50,035,556

Pension Plan Fiduciary Net Position

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

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS

Single-Employer Defined Benefit OPEB Plan

The District's other postemployment 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, 2023:

Active Participants	367
Vested Former Participants	-
Retired Participants	14
Total	381

Funding Policy

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

OPEB Liability

The District's OPEB liability has been measured as of June 30, 2025. The total OPEB liability was determined by an actuarial valuation as of July 1, 2023, and by rolling forward the liabilities from the July 1, 2023 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 \$1,681,189, all of which is unfunded. As of June 30, 2025, the OPEB liability of \$1,664,091 is related to the governmental funds and is recorded in the governmental activities in the government-wide statement of net position and the remaining \$17,098 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. The District's change in its OPEB liability for the year ended June 30, 2025 was as follows:

Balances as of July 1, 2024	\$ 1,599,464
Changes for the Year:	
Service Cost	77,497
Interest on Total OPEB Liability	67,779
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	-
Changes of Assumptions	2,583
Benefit Payments	(66,134)
Net Changes	81,725
Balances as of June 30, 2025	\$ 1,681,189

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Single-Employer Defined Benefit OPEB Plan (Continued)

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

For the year ended June 30, 2025, the District recognized net OPEB expense of \$123,959. At June 30, 2025, the District had deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 62,801	\$ 950,509
Changes in Assumptions	198,182	263,309
Benefit Payments Subsequent to Measurement Date	78,891	-
Total	\$ 339,874	\$ 1,213,818

Contributions of \$78,891 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, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2026	\$ (118,625)
2027	(118,625)
2028	(118,625)
2029	(118,625)
2030	(118,625)
Thereafter	(359,710)
Total	\$ (952,835)

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

The following presents the OPEB liability for June 30, 2025, calculated using current healthcare cost trends as well as what the OPEB liability would be if it health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Trend Rate	1% Increase
OPEB Liability	\$ 1,536,685	\$ 1,681,189	\$ 1,847,476

The following presents the net OPEB liability of the District calculated using the discount rate of 4.29%, as well as what the OPEB liability would be if it were calculated using the discount rate that is one percentage point lower (3.29%) or 1 percentage point higher (5.29%) than the current rate.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Single-Employer Defined Benefit OPEB Plan (Continued)

Sensitivity of the OPEB Liability to Changes in the Discount Rate

	1% Decrease	Current Discount Rate	1% Increase
	3.29%	4.29%	5.29%
OPEB Liability	\$ 1,787,783	\$ 1,681,189	\$ 1,578,970

Actuarial Methods and Significant Assumptions

The OPEB Liability as of June 30, 2025, was determined by rolling forward the OPEB liability as of July 1, 2023 to June 30, 2025 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial Cost Method - entry age normal.
- Discount Rate – 4.29% - 20-year high-grade municipal rate index; previously rate of 4.13% was assumed
- Salary Growth – 2.50% cost of living adjustment, 1.50% real wage growth, and for teachers and administrators a merit increase which varies from 2.75% to 0.00%
- Assumed Healthcare Cost Trends –7.00% in 2024, with a 0.50% decrease per year until 5.50% in 2027; rates gradually decrease from 5.40% in 2028 to 4.00% in 2075.
- Mortality – PubT-2010 headcount-weighted mortality table including rates for contingent survivors for teachers. PubG-2010 headcount-weighted mortality table including rates for contingent survivors for all other employees. Incorporated into the table are rates projected generationally using scale MP-2021 to reflect mortality improvement.

Cost Sharing Multiple-Employer Defined Benefit OPEB Plan

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, 2024, there were no assumed future benefit increases to participating eligible retirees.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Cost Sharing Multiple-Employer Defined Benefit OPEB Plan (Continued)

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

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

- Attain Medicare eligibility with 24 ½ or more eligibility points, or
- Have 15 or more eligibility points and terminated after age 67, and
- Have received all or part of their distributions.

Benefits Provided

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

Employer Contributions

The District's contractually required contribution rate for the fiscal year ended June 30, 2025 was 0.63% 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 \$167,922 for the year ended June 30, 2025.

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

At June 30, 2025, the District reported a liability of \$2,892,075 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, 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, 2023 to June 30, 2024. 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, 2025, the District's proportion was 0.1628 percent, which was an increase of 0.0023 percent from its proportion measured as of June 30, 2024. As of June 30, 2025, the OPEB liability of \$2,820,388 is related to the governmental funds and is recorded in the governmental activities in the government-wide statement of net position and the remaining \$71,687 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.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Cost Sharing Multiple-Employer Defined Benefit OPEB Plan (Continued)

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

For the year ended June 30, 2025, the District recognized OPEB expense of \$83,000. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 11,000	\$ 43,000
Changes in Assumptions	176,000	442,000
Net Difference Between Projected and Actual		
Investment Earnings	3,000	-
Changes in Proportions	54,000	68,000
Contributions Subsequent to the Measurement Date	167,922	-
Total	\$ 411,922	\$ 553,000

Contributions of \$167,922 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, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2026	\$ (94,000)
2027	(101,000)
2028	(102,000)
2029	(12,000)
Total	\$ (309,000)

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Cost Sharing Multiple-Employer Defined Benefit OPEB Plan (Continued)

Actuarial Assumptions

The total OPEB liability as of June 30, 2024, was determined by rolling forward the PSERS' total OPEB liability as of June 30, 2023 to June 30, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial Cost Method – entry age normal – level % of pay
- Investment Return – 4.21% – Standard & Poors 20-year municipal bond rate
- Salary Growth – Effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Premium assistance reimbursement is capped at \$1,200 per year.
- Assumed healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.

Participation rate:

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

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

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2022 determined the employer contribution rate for fiscal year 2024.
- Cost method - amount necessary to assure solvency of premium assistance through the third fiscal year after the valuation date.
- Asset valuation method: market value.
- Participation rate: the actual data for retirees benefiting under the OPEB plan as of June 30, 2021 was used in lieu of the 63% utilization assumption for eligible retirees.
- Mortality tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 mortality improvement scale.

Investments consist primarily of short-term assets designed to protect the principal of the 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Cost Sharing Multiple-Employer Defined Benefit OPEB Plan (Continued)

Actuarial Assumptions (Continued)

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.

Asset Class	Target Rate	Long-Term Expected Real Rate of Return
Cash	100.0%	1.7%

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, 2024.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.21%. 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 4.21% which represents the Standard & Poors 20-year municipal bond rate at June 30, 2024, 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, 2024, 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.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Cost Sharing Multiple-Employer Defined Benefit OPEB Plan (Continued)

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

The following presents the net OPEB liability for June 30, 2024, calculated using current healthcare cost trends as well as what net OPEB liability would be if health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Trend Rate	1% Increase
District's Proportionate Share of the Net OPEB Liability	\$ 2,891,820	\$ 2,892,075	\$ 2,892,282

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

The following presents the net OPEB liability, calculated using the discount rate of 4.21%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.21%) or 1-percentage-point higher (5.21%) than the current rate:

	1% Decrease 3.21%	Current Discount Rate 4.21%	1% Increase 5.21%
District's Proportionate Share of the Net OPEB Liability	\$ 3,267,166	\$ 2,892,075	\$ 2,577,954

OPEB Plan Fiduciary Net Position

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

NOTE 13 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 2024-2025 was \$725,846.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 13 JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATION (CONTINUED)

Joint Ventures (Continued)

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 2024-2025 was \$89,891.

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 estimated rental payments related to the issued debt are as follows:

Year Ending June 30,	Amount
2026	\$ 67,696
2027	67,235
2028	66,833
2029	66,845
2030	66,309
2031 - 2035	330,419
2036 - 2037	131,780
Total	\$ 797,117

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 13 JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATION (CONTINUED)

Joint Ventures (Continued)

Lancaster County Career and Technology Center Authority (Continued)

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 2024-2025, the District contracted with the LLIU for special education services which totaled \$2,817,932.

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 2024-2025, 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 2024-2025, the District's portion of operating expenditures for the Bureau totaled \$49,995.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 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.

NOTE 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 \$450,000 per individual and \$1,000,000 in total for self-insurance medical claims for the year ended June 30, 2025. The District has recorded a liability in the Internal Service Fund for claims incurred through June 30, 2025, 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 years ended June 30, 2025 and 2024:

	2025	2024
Insurance Claims Liability - Beginning of Year	\$ 684,925	\$ 683,893
Current Year Insurance Claims and Changes in Estimates	6,082,372	5,399,127
Insurance Claims Paid	(6,212,909)	(5,398,095)
Insurance Claims Liability - End of Year	\$ 554,388	\$ 684,925

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 15 RISK MANAGEMENT (CONTINUED)

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, 2025, 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.

NOTE 16 RESTATEMENT OF BEGINNING NET POSITION

During fiscal year 2025, a change in accounting principle for the implementation of GASB Statement 101 resulted in a restatement of beginning net position as follows:

Government-Wide Net Position:

	Governmental Activities
July 1, 2024 as previously reported	\$ (2,759,578)
Change in accounting principle	(1,958,723)
July 1, 2024 as restated	\$ (4,718,301)

The implementation of GASB 101 increased noncurrent liabilities due within one year and due in more than one year and expenses for Instruction, instructional Student Support, Administrative and Financial Support, Operations and Maintenance of Plant, Pupil Transportation and Student Activities as of and for the year ended June 30, 2025. There was no impact on the fund financial statements as a result of implementation of GASB Statement No. 101

REQUIRED SUPPLEMENTARY INFORMATION

**LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local Sources	\$ 46,474,244	\$ 46,474,244	\$ 48,133,925	\$ 1,659,681
State Sources	15,153,094	15,153,094	16,154,787	1,001,693
Federal Sources	1,100,766	1,100,766	1,534,105	433,339
Total Revenues	<u>62,728,104</u>	<u>62,728,104</u>	<u>65,822,817</u>	<u>3,094,713</u>
EXPENDITURES				
Instruction:				
Regular Programs	24,509,909	24,314,760	23,624,140	690,620
Special Programs	11,423,217	11,423,217	11,538,605	(115,388)
Vocational Programs	1,087,128	1,087,128	1,152,059	(64,931)
Other Instructional Programs	521,551	521,551	634,940	(113,389)
Nonpublic School Programs	39,975	39,975	25,267	14,708
Total Instruction	<u>37,581,780</u>	<u>37,386,631</u>	<u>36,975,011</u>	<u>411,620</u>
Support Services:				
Pupil Support Services	2,733,370	2,733,370	3,029,633	(296,263)
Instructional Staff Services	1,117,931	1,313,080	1,258,473	54,607
Administrative Services	3,391,187	3,391,187	3,407,242	(16,055)
Pupil Health	748,054	748,054	985,337	(237,283)
Business Services	613,622	613,622	638,166	(24,544)
Operation and Maintenance of Plant Services	5,289,584	5,289,584	5,122,497	167,087
Student Transportation Services	2,339,320	2,339,320	2,371,663	(32,343)
Support Services - Central	2,001,128	2,001,128	2,605,041	(603,913)
Other Support Services	27,400	27,400	27,342	58
Total Support Services	<u>18,261,596</u>	<u>18,456,745</u>	<u>19,445,394</u>	<u>(988,649)</u>
Operation of Noninstructional Services:				
Student Activities	1,233,009	1,233,009	1,438,543	(205,534)
Community Services	6,000	6,000	6,000	-
Scholarship and Awards	1,750	1,750	1,750	-
Total Operation of Noninstructional Services	<u>1,240,759</u>	<u>1,240,759</u>	<u>1,446,293</u>	<u>(205,534)</u>
Debt Service	2,833,640	2,833,640	3,745,079	(911,439)
Total Expenditures	<u>59,917,775</u>	<u>59,917,775</u>	<u>61,611,777</u>	<u>(1,694,002)</u>
EXCESS (DEFICIENCIES) OF REVENUES OVER (UNDER) EXPENDITURES	2,810,329	2,810,329	4,211,040	1,400,711
OTHER FINANCING SOURCES (USES)				
Transfers Out	(2,990,464)	(2,990,464)	(2,224,488)	765,976
Proceeds from Right-to-Use Arrangements	-	-	223,847	223,847
Budgetary Reserve	(480,000)	(480,000)	-	480,000
Total Other Financing Sources (Uses)	<u>(3,470,464)</u>	<u>(3,470,464)</u>	<u>(2,000,641)</u>	<u>1,469,823</u>
NET CHANGE IN FUND BALANCE	<u>\$ (660,135)</u>	<u>\$ (660,135)</u>	2,210,399	<u>\$ 2,870,534</u>
Fund Balance - Beginning of Year			<u>15,552,756</u>	
FUND BALANCE - END OF YEAR			<u>\$ 17,763,155</u>	

**LAMPETER-STRASBURG SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – PSERS
YEARS ENDED JUNE 30**

	Measurement Date									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's Proportion of the Net Pension Liability	0.1633%	0.1607%	0.1618%	0.1637%	0.1620%	0.1658%	0.1677%	0.1687%	0.1654%	0.1627%
District's Proportionate Share of the Net Pension Liability	\$ 68,349,122	\$ 71,489,613	\$ 71,934,212	\$ 67,209,867	\$ 79,767,206	\$ 77,565,564	\$ 80,504,000	\$ 83,318,000	\$ 81,967,000	\$ 70,474,000
District's Covered-Employee Payroll	\$ 25,850,075	\$ 24,582,177	\$ 23,807,404	\$ 23,239,884	\$ 22,756,687	\$ 22,874,758	\$ 22,586,915	\$ 22,464,381	\$ 21,422,799	\$ 20,932,889
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	263.33%	290.82%	302.15%	289.20%	350.52%	339.09%	356.42%	370.89%	382.62%	336.67%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	64.63%	61.85%	61.34%	63.67%	54.32%	55.66%	54.00%	52.00%	50.00%	54.00%

**LAMPETER-STRASBURG SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PENSION PLAN CONTRIBUTIONS – PSERS
YEARS ENDED JUNE 30**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually Required Contribution	\$ 8,774,590	\$ 8,658,877	\$ 8,416,597	\$ 8,066,718	\$ 7,779,003	\$ 7,567,313	\$ 7,424,915	\$ 7,116,000	\$ 6,453,000	\$ 5,262,000
Contributions in Relation to the Contractually Required Contribution	<u>\$ 8,774,590</u>	<u>\$ 8,658,877</u>	<u>\$ 8,416,597</u>	<u>\$ 8,066,718</u>	<u>\$ 7,779,003</u>	<u>\$ 7,567,313</u>	<u>\$ 7,435,753</u>	<u>\$ 7,131,159</u>	<u>\$ 6,455,302</u>	<u>\$ 5,416,000</u>
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,838)	\$ (15,159)	\$ (2,302)	\$ (154,000)
District's Covered-Employee Payroll	\$ 26,654,286	\$ 25,850,075	\$ 24,582,177	\$ 23,807,404	\$ 23,239,884	\$ 22,756,687	\$ 22,874,758	\$ 22,586,915	\$ 22,464,381	\$ 21,422,799
Contributions as a Percentage of Covered-Employee Payroll	32.92%	33.36%	34.24%	33.88%	33.47%	33.25%	32.51%	31.57%	28.74%	25.28%

**LAMPETER-STRASBURG SCHOOL DISTRICT
SCHEDULE OF CHANGES IN OPEB LIABILITY – SINGLE EMPLOYER PLAN
YEARS ENDED JUNE 30**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability:								
Service Cost	\$ 77,497	\$ 62,382	\$ 95,962	\$ 28,091	\$ 31,135	\$ 29,442	\$ 32,599	\$ 79,241
Interest on Total OPEB Liability	67,779	52,453	36,684	107,229	116,621	81,321	83,391	88,164
Changes of Benefit Terms	-	(238)	-	-	-	-	-	-
Differences Between Expected and Actual Experience	-	75,361	-	(1,425,761)	-	121,533	-	(52,534)
Changes of Assumptions	2,583	213,708	(342,302)	26,584	-	660,443	-	738,499
Benefit Payments	(66,134)	(73,679)	(73,835)	(465,621)	(363,548)	(180,949)	(185,852)	(243,851)
Net Change in Total OPEB Liabilities	<u>81,725</u>	<u>329,987</u>	<u>(283,491)</u>	<u>(1,729,478)</u>	<u>(215,792)</u>	<u>711,790</u>	<u>(69,862)</u>	<u>609,519</u>
Total OPEB Liability - Beginning of Year	<u>1,599,464</u>	<u>1,269,477</u>	<u>1,552,968</u>	<u>3,282,446</u>	<u>3,498,238</u>	<u>2,786,448</u>	<u>2,856,310</u>	<u>2,246,791</u>
Total OPEB Liability - End of Year	<u>\$ 1,681,189</u>	<u>\$ 1,599,464</u>	<u>\$ 1,269,477</u>	<u>\$ 1,552,968</u>	<u>\$ 3,282,446</u>	<u>\$ 3,498,238</u>	<u>\$ 2,786,448</u>	<u>\$ 2,856,310</u>
Fiduciary Net Position as a % of Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-Payroll	\$ 24,386,430	\$ 22,261,580	\$ 22,261,580	\$ 22,261,580	\$ 21,391,318	\$ 20,869,579	\$ 19,566,848	\$ 19,089,608
Net OPEB Liability as a % of Covered-Payroll	6.89%	7.18%	5.70%	6.98%	15.34%	16.76%	14.24%	14.96%

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

There are not assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay benefits.

**LAMPETER-STRASBURG SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE OPEB LIABILITY – PSERS
YEARS ENDED JUNE 30**

	Measurement Date							
	2024	2023	2022	2021	2020	2019	2018	2017
District's Proportion of the Net OPEB Liability	0.1628%	0.1605%	0.1619%	0.1639%	0.1621%	0.1658%	0.1677%	0.1687%
District's Proportionate Share of the Net OPEB Liability	\$ 2,892,075	\$ 2,903,808	\$ 2,980,208	\$ 3,884,566	\$ 3,502,490	\$ 3,526,304	\$ 3,496,000	\$ 3,437,000
District's Covered-Employee Payroll	\$ 25,850,075	\$ 24,582,177	\$ 23,807,404	\$ 23,239,884	\$ 22,756,687	\$ 22,871,758	\$ 22,586,915	\$ 22,464,381
District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll	11.14%	11.81%	12.52%	16.72%	15.39%	15.42%	15.48%	15.30%
Plan Fiduciary Net Position as a Percentage of the Total Net OPEB Liability	7.13%	7.22%	6.86%	5.30%	5.69%	5.56%	5.56%	6.00%

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

**LAMPETER-STRASBURG SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS – PSERS
YEARS ENDED JUNE 30**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually Required Contribution	\$ 167,922	\$ 166,118	\$ 183,545	\$ 189,055	\$ 190,722	\$ 190,829	\$ 189,959	\$ 187,000	\$ 187,000
Contributions in Relation to the Contractually Required Contribution	<u>\$ 167,922</u>	<u>\$ 166,118</u>	<u>\$ 183,545</u>	<u>\$ 189,055</u>	<u>\$ 190,722</u>	<u>\$ 190,739</u>	<u>\$ 189,315</u>	<u>\$ 186,480</u>	<u>\$ 183,490</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90</u>	<u>\$ 644</u>	<u>\$ 520</u>	<u>\$ 3,510</u>
District's Covered-Employee Payroll	\$ 26,654,286	\$ 25,850,075	\$ 24,582,177	\$ 23,807,404	\$ 23,239,884	\$ 22,756,687	\$ 22,871,758	\$ 22,586,915	\$ 22,464,381
Contributions as a Percentage of Covered-Employee Payroll	0.63%	0.64%	0.75%	0.79%	0.82%	0.84%	0.83%	0.83%	0.82%

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

SINGLE AUDIT

**LAMPETER-STRASBURG SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Project Title	Source Code	Federal ALN Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Dates	Grant Amount	Total Received for Year	Accrued (Deferred) Revenue July 1, 2024	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue June 30, 2025	Passed Through to Subrecipients
U.S. Department of Education											
Passed-Through the Pennsylvania Department of Education											
Title I - Improving Basic Programs	I	84.010	013-240220	07/01/23 - 09/30/24	\$ 504,496	\$ 134,540	\$ 63,942	\$ 70,598	\$ 70,598	\$ -	\$ -
Title I - Improving Basic Programs	I	84.010	013-250220	07/01/24 - 09/30/25		332,225	-	466,084	466,084	133,859	-
Total CFDA #84.010						466,765	63,942	536,682	536,682	133,859	-
Title II - Improving Teacher Quality	I	84.367	020-240220	07/01/23 - 09/30/24	82,930	5,580	5,580	-	-	-	-
Title II - Improving Teacher Quality	I	84.367	020-250220	07/01/24 - 09/30/25		83,590	-	94,682	94,682	11,092	-
Total CFDA #84.367						89,170	5,580	94,682	94,682	11,092	-
Title IV - Student Support and Academic Enrichment	I	84.424	144-240220	07/11/23 - 09/30/24	39,820	7,964	7,964	-	-	-	-
Title IV - Student Support and Academic Enrichment	I	84.424	144-250220	07/01/24 - 09/30/25		35,459	-	32,653	32,653	(2,806)	-
Total CFDA #84.424						43,423	7,964	32,653	32,653	(2,806)	-
ARP ESSER	I	84.425U	223-210220	03/13/20 - 09/30/24	2,929,903	426,168	110,402	315,766	315,766	-	-
ARP ESSER Homeless Children & Youth	I	84.425W	181-212217	07/01/21 - 09/30/24	18,674	11,013	7,209	3,804	3,804	-	-
Total CFDA #84.425						437,181	117,611	319,570	319,570	-	-
Passed Through the Lancaster-Lebanon I.U. #13											
I.D.E.A. - Part B, Section 611	I	84.027	062-250013	07/01/24 - 09/30/25	547,998	547,998	-	547,998	547,998	-	-
I.D.E.A. - Part B, Section 619	I	84.173A	131-240013	07/01/24 - 06/30/25	2,520	2,520	-	2,520	2,520	-	-
Total U.S. Department of Education						1,587,057	195,097	1,534,105	1,534,105	142,145	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**LAMPETER-STRASBURG SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Project Title	Source Code	Federal ALN Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Dates	Grant Amount	Total Received for Year	Accrued (Deferred) Revenue July 1, 2024	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue June 30, 2025	Passed Through to Subrecipients
U.S. Department of Agriculture											
Passed-Through the Pennsylvania Department of Education Breakfast Program	I	10.553	N/A	07/01/24 - 06/30/25	N/A	\$ 174,369	\$ -	\$ 177,126	\$ 177,126	\$ 2,757	\$ -
National School Lunch Program	I	10.555	N/A	07/01/24 - 06/30/25	N/A	543,260	-	550,794	550,794	7,534	-
Passed-Through the Pennsylvania Department of Agriculture National School Lunch Program Total CFDA #10.555 Total U.S. Department of Agriculture	I	10.555	N/A	07/01/24 - 06/30/25	N/A	<u>132,614</u>	<u>(37,082)</u>	<u>157,525</u>	<u>157,525</u>	<u>(12,171)</u>	<u>-</u>
						<u>675,874</u>	<u>(37,082)</u>	<u>708,319</u>	<u>708,319</u>	<u>(4,637)</u>	<u>-</u>
						<u>850,243</u>	<u>(37,082)</u>	<u>885,445</u>	<u>885,445</u>	<u>(1,880)</u>	<u>-</u>
Total Federal Awards						<u>\$ 2,437,300</u>	<u>\$ 158,015</u>	<u>\$ 2,419,550</u>	<u>\$ 2,419,550</u>	<u>\$ 140,265</u>	<u>\$ -</u>
Special Education Cluster (IDEA) (CFDA's #84.027 and #84.173)						<u>\$ 550,518</u>	<u>\$ -</u>	<u>\$ 550,518</u>	<u>\$ 550,518</u>	<u>\$ -</u>	<u>\$ -</u>
Child Nutrition Cluster (CFDA's #10.553 and #10.555)						<u>\$ 850,243</u>	<u>\$ (37,082)</u>	<u>\$ 885,445</u>	<u>\$ 885,445</u>	<u>\$ (1,880)</u>	<u>\$ -</u>

Legend
D - Direct Funding
I - Indirect Funding
ALN - Assistance Listing Number

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**LAMPETER-STRASBURG SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Lampeter-Strasburg School District (the District) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement except as noted for the accounting of donated commodities in Note 3. Revenues are recorded when measurable and available. Expenditures are recorded when incurred.

NOTE 3 NONMONETARY FEDERAL AWARDS – DONATED FOOD

The Commonwealth of Pennsylvania distributes federal surplus food to institutions (schools, hospitals, and prisons) and to the needy. Expenditures reported in the Schedule of Expenditures of Federal Awards under ALN #10.555 USDA Commodities represent federal surplus food consumed by the District during the 2024-2025 fiscal year.

NOTE 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, 2025 was \$-0-.

NOTE 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, 2025.



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

Board of School Directors
Lampeter-Strasburg School District
Manchester, 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 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 24, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



CliftonLarsonAllen LLP

King of Prussia, Pennsylvania
February 24, 2026

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lampeter-Strasburg School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

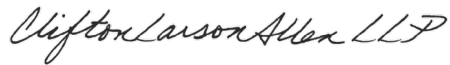
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

Board of School Directors
Lampeter-Strasburg School District

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

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

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



CliftonLarsonAllen LLP

King of Prussia, Pennsylvania
February 24, 2026

**LAMPETER-STRASBURG SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section I – Summary of the Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified

2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes no
 - Significant deficiency(ies) identified? _____ yes none reported

3. Noncompliance material to basic financial statements noted? _____ yes no

Federal Awards

1. Internal control over major federal programs:
 - Material weakness(es) identified? _____ yes no
 - Significant deficiency(ies) identified? _____ yes none reported

2. Type of auditors’ report issued on compliance for major federal programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
Child Nutrition Cluster 10.553 10.555	School Breakfast Program National School Lunch Program

- Dollar threshold used to distinguish between Type A and Type B programs: \$750,000
- Auditee qualified as low-risk auditee? _____ yes _____ no

LAMPETER-STRASBURG SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 *CFR 200.516(a)*.



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Lancaster – Lebanon Intermediate Unit 13
IDEA Part B Use of Funds Agreement
Current School Year: 2025-2026

This sub-grant agreement entered into this 2nd day of March, 2026 by and between Lancaster-Lebanon Intermediate Unit 13 (hereinafter called "IU") and **Lampeter-Strasburg School District (DUNS: 100069699)** (hereinafter called "School District")for Implementation of Individuals with Disabilities Education Act (IDEA) Part B for the project period July 1, 2025 through September 30, 2026, with option of carryover thru September 30, 2027, outlines the terms and conditions agreed to by the parties. (Caution: Funds not expended by September 30 of the current school year are at risk for reallocation to other LEAs across the state.)

Grant Award: Special Education – Grants to States Program – H027A250093

Assistance Listing Title/Number: Special Education – Grants to States – Assistance Listing – 84.027

R & D Funds (Yes or No): No

Applicable Indirect Rate: N/A

Background: A share of the current school year listed above IDEA Part B funds received by the Commonwealth of Pennsylvania will be allocated to each school district based on the December 2024 child count, as verified by the Pennsylvania Department of Education (PDE). The IU entered into a contract with the PDE to administer the project. The IU is identified as the primary recipient for the project with the School District indentified as "subrecipient" of the funds.

1. The Parties to this agreement hereby agree and assure that:
 - A. As the primary recipient for the project, the IU is responsible to administer the funds in accordance with IDEA guidelines issued by the USDE; guidelines and directives issued by the PDE; provisions of the State IDEA Plan applicable to the period of this agreement; terms of this agreement; the Governmental Accounting Standards Board; Uniform Guidance 2 CFR part 200.
 - B. As the subrecipient for the project, the School District is responsible to administer the funds in accordance with IDEA guidelines issued by the USDE; guidelines and directives issued by the PDE; provisions of the State IDEA Plan applicable to the period of this agreement; terms of this agreement; the Governmental Accounting Standards Board; Office of Management and Budget Circular A-133/2 CFR part 200, subpart F; and to ensure that maintenance of effort requirements in accordance with Code of Federal Regulations Title 34 Section 300.203 (34 CFR §300.203) are met.
 - C. Funds will be used to support appropriate services to school age children eligible for services through these funds. The use of current school year IDEA Part B funds is governed by principles outlined in **Attachment A** and must be accounted for in accordance with the PDE Accounting Bulletin #1998-01, as most recently revised.

- D. School District must submit to the IU how IDEA Part B pass through funds will be used. Please designate your School District's plan to use the funds received directly as pass-thru funds by completing **Attachment B**. Any changes in use of the IDEA Part B funds must be submitted to the IU by April 30 of the current school year.
- E. Additionally, the School District has opted for the Intermediate Unit to retain a portion of the IDEA Part B funds to provide consortium level services for interpreters, audiologists, and other on behalf services. The use of these funds is shown on **Attachment C and included on Attachment B, Object 329**.
- F. The School District is required to provide supporting documentation for expenditures of IDEA Part B direct pass-thru funds. Requests for reimbursement may be submitted monthly or periodically for payment. Please submit invoices to the attention of Christine Skrodinsky, Associate Program Director of Finance & Accounting Services, 1020 New Holland Avenue, Lancaster, PA 17601. Final invoices must be received by October 15 of the current school year, to guarantee payment and to accommodate financial reporting deadlines.
- G. The School District will maintain complete cost records of all expenditures made in association with this agreement, as well as employee, programmatic, statistical records, and supporting documents, those records to be available for inspection by a representative and/or auditor of the IU or the PDE.

2. Non-Appropriation: Notwithstanding anything contained in this Agreement to the contrary, all obligations of IU13 hereunder, including, without limitation, IU13's obligation to make payments (collectively, the "Obligations"), are subject to the appropriation to the IU13 of sufficient funds by the Legislature of the Commonwealth of Pennsylvania or federal grantor agency and the continuation of sufficient funding to the IU13. Failure by the Legislature of the Commonwealth of Pennsylvania or federal grantor agency to appropriate sufficient funds to IU13 shall relieve IU13 from the Obligations hereunder. In the event funds to IU13 are not appropriated, removed, rescinded, eliminated or otherwise not made available to support the continuation of IU13's performance hereunder, IU13 shall have the right to terminate this Agreement, and (i) IU13 shall notify SUBGRANTEE of such non-appropriation, (ii) this Agreement shall terminate as of the last day of the fiscal period for which sufficient funds were appropriated and made available to the IU13, and (iii) this Agreement shall be of no further force or effect as of the last day of the fiscal period for which sufficient funds were appropriated and made available to the IU13.

3. The SUBGRANTEE hereby always agrees to provide qualified personnel, properly licensed, with favorable clearances and background checks in compliance with all applicable laws and regulations, including, without limitation, the Commonwealth of Pennsylvania Department of Education's, Pennsylvania Department of Public Welfare's and Pennsylvania Public School Code's requirements, to perform all tasks as more fully set forth and described in Attachment 1 of this Agreement. SUBGRANTEE further warrants and represents that it is currently properly licensed or otherwise permitted to operate in the Commonwealth of Pennsylvania.

4. The SUBGRANTEE shall be solely responsible for the payment of wages, salaries,

benefits, and other amounts due these personnel. Additionally, the SUBGRANTEE shall be solely responsible for all reports and obligations respecting its personnel relating to social security, income tax, and pension, unemployment withholding compensation, workers' compensation, and similar matters.

5. The furnishing of all personnel, facilities, materials and other business services needed to perform the Services within budget parameters, which is incorporated by reference, shall be the sole responsibility of the SUBGRANTEE. Furthermore, SUBGRANTEE shall perform the services, furnish the equipment, facility, and personnel, and do all things necessary and proper for the performance and completion of the work required by this Agreement at SUBGRANTEE's sole cost and expense.
6. The SUBGRANTEE agrees that any funds that may be received because of this Agreement are to be expended solely for the purposes set forth in the Agreement and that the Agreement may be canceled, in whole or in part, by the IU13 in the event that the funds are not utilized properly. Upon notice by the IU13 that the SUBGRANTEE has improperly spent Agreement funds, the SUBGRANTEE will return to the IU13 the amount of the improper expenditures within 60 days of the date of said notice from IU13.
7. Examination of Records: The SUBGRANTEE agrees to maintain books, records, documents and other evidence pertaining to the costs and expenses of this Agreement to the extent and in such detail as will properly reflect all net costs, or whatever nature for which reimbursements are claimed under the provisions of this Agreement. These records are subject to review by IU13 personnel or an independent auditor contracted by the IU13. The aforementioned records must be kept not less than seven years from the ending date of this Agreement.
8. Assignment: SUBGRANTEE shall not assign or subcontract its obligations under this agreement without the prior written consent of IU13, which consent may be withheld in the IU13's sole discretion. Any assignment of a subcontract not consented to by IU13 shall be void. Except as provided above, the SUBGRANTEE shall bind and benefit SUBGRANTEE and IU13 and their respective successors and permitted assigns.
9. Governing Law: Unless otherwise provided, the substantive law of the Commonwealth of Pennsylvania will govern this Agreement, its interpretation and performance, and the remedies for breach or any other claims related to this Agreement.
10. Both parties are protected under the Commonwealth of Pennsylvania's Tort Claims Act (Act), and as such, cannot and shall not be held responsible or otherwise liable for those actions or inactions specifically enumerated under the Act. Based on the foregoing, each party agrees to protect, indemnify, and hold harmless the other party and its agents, employees, directors, officers, affiliates, consultants, and/or contractors from and against any and all damages, injuries (including bodily injury, dismemberment, and/or death), claims, liabilities, and costs (including reasonable attorneys' fees), which arise or may be suffered or incurred in whole or in part as a result of the acts or omissions of the

indemnifying party, its agents, employees, directors, officers, affiliates, consultants, and/or contractors, and whether arising under this Agreement, to the extent permitted by law.

11. Force Majeure: Neither party will incur any liability to the other if its performance of any obligation under this Agreement is prevented or delayed by causes beyond its control and without the fault or negligence of either party. Causes beyond a party's control may include, but are not limited to, acts of God, war or terrorism, changes in controlling law, regulations, orders or the requirements of any governmental entity, severe weather conditions, civil disorders, natural disasters, fire, a national or Commonwealth of Pennsylvania emergency, disease, plague, epidemic, pandemic, outbreaks of infectious disease or any other public health crisis, including quarantine or other employee restrictions, general strikes throughout the trade, work stoppages, accidents and freight embargos. and interruptions, loss or malfunctions of utilities, communications or computer (software and hardware) services; other unforeseeable circumstances beyond the control of the Parties against which it would have been unreasonable for the affected party to take precautions and which the affected party cannot avoid even by using its best efforts. Either party shall orally notify the other party within forty-eight (48) hours of a force majeure event and in writing within five (5) days of the date on which either party becomes aware, or should have reasonably become aware, that such cause would prevent or delay its performance. Such notification shall (i) describe fully such cause(s) and its effects on performance, (ii) state whether performance under the Agreement is prevented or delayed and (iii) if performance is delayed, state a reasonable estimate of the duration of the delay.
12. Default and Termination: If the SUBGRANTEE fails to perform the services within the time specified herein, or if the SUBGRANTEE fails to perform any of the other provisions of this Agreement, the IU13 has the right to terminate this Agreement after a review of such circumstances with the SUBGRANTEE. This Agreement may be canceled by either party upon thirty days written notice.
13. Authority: The person signing this Agreement on behalf of the SUBGRANTEE individually warrants that he or she has full legal power to execute this Agreement on behalf of the SUBGRANTEE, and to bind and obligate the SUBGRANTEE with respect to all provisions contained in this Agreement.
14. SUBGRANTEE agrees that it shall follow all applicable IU13 policies pertaining to (i) student confidentiality, (ii) student welfare; (iii) use of electronic devices; (iv) unlawful harassment of students and employees; (v) civility; (vi) attire and appearance; (vii) drugs and alcohol; (viii) weapons; and (ix) health and safety in the workplace. Subgrantee will provide services without regard to race, color, religion, gender orientation, creed, gender, disability, age, genetics, national origin and/or any other characteristic protected by applicable law.

<https://go.boarddocs.com/pa/iu13/Board.nsf/vpublic?open#>
15. All schedules, appendices, exhibits and attachments hereto are hereby incorporated herein by this reference and shall be deemed to be a part of this Agreement as if they physically appeared within it.

Intending to be legally bound, the authorized representatives of the parties execute this Agreement effective as of the date first set forth above.

The current school year IDEA Part B allocation for your school district is listed below.

Lampeter-Strasburg School District \$ 283,520
District (A) Pass-thru Funds

Superintendent Signature \$ 250,768
(B) District Share on Behalf Consortium

Dr. Kevin Peart
Print Name

Date \$ 534,288
Total Funds (A + B)

Special Education Administrator IU Executive Director/Designee
Karen Staub
Print Name Print Name

Date Date

Business Administrator IU Director of Business Services/Designee
Keith Stoltzfus
Print Name Print name

Date Date

3/2/2026
School District Board Approval Date

Signed agreement along with the filled out Attachment B must be returned to Christine Skrodinsky by February 20th of the current school year. Please contact Christine Skrodinsky with any questions or to request additional information.

2025-2026 IDEA FUNDS

Intent

To supplement programs and services for students with disabilities.

General Principles

- Supplement and increase expenditures for children with disabilities
 - may not supplant (34 CFR 300.230)
 - “comparability” requirement
- Subject to the Single Audit Act
 - clear audit trail for all expenditures
 - waivers for disallowance’s are prohibited (34 CFR § 76.900)
- Distributed by a formula based on (December 1) Child Count
 - (34 CFR § 300.754)
- Local Education Agency Application required

Costs which are allowed (can include, but may not be limited to):

- Extended school year programs including ESY Transportation and ESY for students with disabilities placed out of state through the Special Education Plan Revision Process (SEPRN)
- Supplemental education costs to support the implementation of the Cordero court decision
- Training programs for parents, teachers and professionals/paraprofessionals who work with students with disabilities
- Occupational and physical therapy
- Hearing Impaired Services
- Vision Impaired Services
- Physically Impaired Services
- Audiology
- AT Specialist
- Orientation and Mobility Specialists
- Psychiatrists (MD certified for SED)
- Adaptive Physical Education
- Work Experience Coordinator and Job Coaches
- Speech therapy
- Special Education Teachers
- Clerical staff directly working with allowable professional staff
- Teacher’s Aides
- Bus Aides
- Assistive devices
- Psychological Services
- Social Worker
- IEP Specified Nursing Functions
- Program Monitoring and Evaluation
- Coordinated Early Intervening Services (optional – available to school districts and public charter schools)

Costs which are not allowed (can include, but may not be limited to):

- Any expenditure made before the beginning date or after the ending date of an approved project (July 1, 2025 – September 30, 2026)
- School Transportation (except for field trips, ESY Transportation; etc.)
- Operational costs for school owned property (rent, heat, telephones)
- School administrators
- Construction
- Business costs
- Membership in organizations for individuals
- Travel expenses (except for IDEA paid staff or attendance at IDEA funded activities)
- Rental costs for IU programs housed in school district operated buildings
- Costs related to Legal Counsel and/or Attorneys Fees

Provide explanation of costs in area below (use additional sheets as necessary)	Budgeted Amount
FUNCTION:	
OBJ 200: Benefits	
OBJ 300: Purchased Prof & Tech Svcs (Special Education Contracts w/IU, Supplemental Contracts w/IU for 1:1 TA's, consultants)	283,520
OBJ 329: Purchased Prof & Tech Svcs - District Share of On Behalf Consortium Services	250,768
OBJ 400: Purchased Property Svcs (repairs)	
OBJ 500: Other Purch Svcs (printing costs, travel)	
OBJ 600: Supplies	
OBJ 700: Equipment (attach equipment list if space not adequate)	
OBJ 800: Other Objects (registration fees)	
TOTAL	\$534,288

**IDEA Estimated On Behalf Consortium Services Budget
2025-2026 School Year**

Services on Behalf **\$7,112,600**

- Instructional Staff - Interpreters
22.00 FTE \$1,915,204
- Related Services - i.e. Material Specialists and Audiologists
3.20 FTE \$331,051
- Other Expenses - i.e. Contracted services, Repairs & Maintenance Services, Travel, Supplies, Equipment, Dues and Fees and Technology Costs \$385,048
- Indirects \$210,504
- ESY Expenditures \$4,270,794

DISTRICT	CALCULATED VALUE PER CHILD AMOUNT	ON BEHALF CONSORTIUM SERVICES	AMOUNT AVAILABLE AS PASS-THRU
ANNVILLE-CLEONA	339,067	159,141	179,926
COCALICO	764,899	359,006	405,893
COLUMBIA	391,583	183,790	207,793
CONESTOGA VALLEY	875,638	410,981	464,657
CORNWALL LEBANON	1,054,876	495,106	559,770
DONEGAL	579,953	272,201	307,752
ELANCO	630,186	295,778	334,408
ELCO	519,446	243,802	275,644
ELIZABETHTOWN	721,517	338,644	382,873
EPHRATA	845,956	397,050	448,906
HEMPFIELD	1,830,050	-	1,830,050
LAMPETER-STRASBURG	534,288	250,768	283,520
La Academia Charter	57,082	-	57,082
LANCASTER	2,513,892	1,179,897	1,333,995
LEBANON	1,196,439	-	1,196,439
MANHEIM CENTRAL	585,662	274,881	310,781
MANHEIM TOWNSHIP	1,069,717	502,072	567,645
NORTHERN LEBANON	449,806	-	449,806
PALMYRA	782,024	367,043	414,981
PENN MANOR	1,086,842	510,110	576,732
PEQUEA VALLEY	375,600	176,288	199,312
SOLANCO	809,423	379,903	429,520
WARWICK	673,568	316,139	357,429
Total Amount	18,687,514	7,112,600	11,574,914



Lancaster – Lebanon Intermediate Unit 13
IDEA Section 619 Use of Funds Agreement
Current School Year: 2025-2026

This sub-grant agreement entered into this 2nd day of March, 2026 by and between Lancaster-Lebanon Intermediate Unit 13 (hereinafter called "IU") and **Lampeter-Strasburg School District (DUNS: 100069699)** (hereinafter called "School District") for Implementation of Individuals with Disabilities Education Act Section 619 for the project period July 1, 2025 through June 30, 2026, outlines the terms and conditions agreed to by the parties. (Caution: Funds not expended by June 30, 2026 are at risk for reallocation to other LEAs across the state.)

Grant Award: Special Education – Grants to States Program – H173A240090

Assistance Listing Title/Number: Special Education – Grants to States – 84.173A

R & D Funds (Yes or No): No

Applicable Indirect Rate: N/A (please enter amount or add N/A)

Background: A share of the current school year listed above IDEA Section 619 funds received by the Commonwealth of Pennsylvania will be allocated to each School District based on the December 2024 child count, as verified by the Pennsylvania Department of Education (PDE). The IU entered into a contract with the PDE to administer the project. The IU is identified as the primary recipient for the project with the School District identified as "subrecipient" of the funds.

The Parties to this agreement hereby agree and assure that:

- A. As the primary recipient for the project, the IU is responsible to administer the funds in accordance with IDEA guidelines issued by the USDE; guidelines and directives issued by the PDE; provisions of the State IDEA Plan applicable to the period of this agreement; terms of this agreement; the Governmental Accounting Standards Board; and OMB Guidance for Federal Financial Assistance (Uniform Guidance) 2 CFR part 200.
- B. As the subrecipient for the project, the School District is responsible to administer the funds in accordance with IDEA guidelines issued by the USDE; guidelines and directives issued by the PDE; provisions of the State IDEA Plan applicable to the period of this agreement; terms of this agreement; the Governmental Accounting Standards Board; OMB Guidance for Federal Financial Assistance (Uniform Guidance) 2 CFR part 200; and to ensure that maintenance of effort requirements in accordance with Code of Federal Regulations Title 34 Section 300.203 (34 CFR §300.203) are met.
- C. Funds will be used to support appropriate services to school age children eligible for services through these funds. The use of 2025-2026 IDEA Section 619 funds is governed by principles outlined in **Exhibit A** and must be accounted for in accordance with the PDE Accounting Bulletin #1998-01, as most recently revised.

- D. The School District is required to provide supporting documentation for expenditures of IDEA Section 619 direct pass-thru funds. Requests for reimbursement may be submitted monthly or periodically for payment. Please submit invoices to the attention of Dory Voulopos, Financial Analyst, 1020 New Holland Avenue, Lancaster, PA 17601 or at dory_voulopos@iu13.org. Final invoices must be received by July 15, 2026, in order to guarantee payment and to accommodate financial reporting deadlines.
 - E. The School District will maintain complete cost records of all expenditures made in association with this agreement, as well as employee, programmatic, statistical records, and supporting documents, those records to be available for inspection by a representative and/or auditor of the IU or the PDE.
2. Non-Appropriation: Notwithstanding anything contained in this Agreement to the contrary, all obligations of IU13 hereunder, including, without limitation, IU13's obligation to make payments (collectively, the "Obligations"), are subject to the appropriation to the IU13 of sufficient funds by the Legislature of the Commonwealth of Pennsylvania or federal grantor agency and the continuation of sufficient funding to the IU13. Failure by the Legislature of the Commonwealth of Pennsylvania or federal grantor agency to appropriate sufficient funds to IU13 shall relieve IU13 from the Obligations hereunder. In the event funds to IU13 are not appropriated, removed, rescinded, eliminated or otherwise not made available to support the continuation of IU13's performance hereunder, IU13 shall have the right to terminate this Agreement, and (i) IU13 shall notify SUBGRANTEE of such non-appropriation, (ii) this Agreement shall terminate as of the last day of the fiscal period for which sufficient funds were appropriated and made available to the IU13, and (iii) this Agreement shall be of no further force or effect as of the last day of the fiscal period for which sufficient funds were appropriated and made available to the IU13.
 3. The School District hereby always agrees to provide qualified personnel, properly licensed, with favorable clearances and background checks in compliance with all applicable laws and regulations, including, without limitation, the Commonwealth of Pennsylvania Department of Education's, Pennsylvania Department of Public Welfare's and Pennsylvania Public School Code's requirements, to perform all tasks as more fully set forth and described in Attachment 1 of this Agreement. School District further warrants and Represents that it is currently properly licensed or otherwise permitted to operate in the Commonwealth of Pennsylvania.
 4. The School District shall be solely responsible for the payment of wages, salaries, benefits, and other amounts due these personnel. Additionally, the School District shall be solely responsible for all reports and obligations respecting its personnel relating to social security, income tax, and pension, unemployment withholding compensation, workers' compensation, and similar matters.
 5. The furnishing of all personnel, facilities, materials and other business services

needed to perform the Services within budget parameters, which is incorporated by reference, shall be the sole responsibility of the School District. Furthermore, School District shall perform the services, furnish the equipment, facility, and personnel, and do all things necessary and proper for the performance and completion of the work required by this Agreement at School District's sole cost and expense.

6. The School District agrees that any funds that may be received because of this Agreement is to be expended solely for the purposes set forth in the Agreement and that the Agreement may be canceled, in whole or in part, by the IU13 in the event that the funds are not utilized properly. Upon notice by the IU13 that the School District has improperly spent Agreement funds, the School District will return to the IU13 the amount of the improper expenditures within 60 days of the date of said notice from IU13.
7. Examination of Records: The School District agrees to maintain books, records, documents and other evidence pertaining to the costs and expenses of this Agreement to the extent and in such detail as will properly reflect all net costs, Or whatever nature for which reimbursements are claimed under the provisions of this Agreement. These records are subject to review by IU13 personnel or an independent auditor contracted by the IU13. The aforementioned records must be kept not less than seven years from the ending date of this Agreement.
8. Assignment: School District shall not assign or subcontract its obligations under this agreement without the prior written consent of IU13, which consent may be withheld in the IU13's sole discretion. Any assignment of a subcontract not consented to by IU13 shall be void. Except as provided above, the School District shall bind and benefit School District and IU13 and their respective successors and permitted assigns.
9. Governing Law: Unless otherwise provided, the substantive law of the Commonwealth of Pennsylvania will govern this Agreement, its interpretation and performance, and the remedies for breach or any other claims related to this Agreement.
10. Both parties are protected under the Commonwealth of Pennsylvania's Tort Claims Act (Act), and as such, cannot and shall not be held responsible or otherwise liable for those actions or inactions specifically enumerated under the Act. Based on the foregoing, each party agrees to protect, indemnify, and hold harmless the other party and its agents, employees, directors, officers, affiliates, consultants, and/or contractors from and against any and all damages, injuries (including bodily injury, dismemberment, and/or death), claims, liabilities, and costs (including reasonable attorneys' fees), which arise or may be suffered or incurred in whole or in part as a result of the acts or omissions of the indemnifying party, its agents, employees, directors, officers, affiliates, consultants, and/or contractors, and whether arising under this Agreement, to the extent permitted by law.
11. Force Majeure: Neither party will incur any liability to the other if its

performance of any obligation under this Agreement is prevented or delayed by causes beyond its control and without the fault or negligence of either party. Causes beyond a party's control may include, but are not limited to, acts of God, war or terrorism, changes in controlling law, regulations, orders or the requirements of any governmental entity, severe weather conditions, civil disorders, natural disasters, fire, a national or Commonwealth of Pennsylvania emergency, disease, plague, epidemic, pandemic, outbreaks of infectious disease or any other public health crisis, including quarantine or other employee restrictions, general strikes throughout the trade, work stoppages, accidents and freight embargos. and interruptions, loss or malfunctions of utilities, communications or computer (software and hardware) services; other unforeseeable circumstances beyond the control of the Parties against which it would have been unreasonable for the affected party to take precautions and which the affected party cannot avoid even by using its best efforts. Either party shall orally notify the other party within forty-eight (48) hours of a force majeure event and in writing within five (5) days of the date on which either party becomes aware, or should have reasonably become aware, that such cause would prevent or delay its performance. Such notification shall (i) describe fully such cause(s) and its effects on performance, (ii) state whether performance under the Agreement is prevented or delayed and (iii) if performance is delayed, state a reasonable estimate of the duration of the delay.

12. Default and Termination: If the School District fails to perform the services within the time specified herein, or if the School District fails to perform any of the other provisions of this Agreement, the IU13 has the right to terminate this Agreement after a review of such circumstances with the School District. This Agreement may be canceled by either party upon thirty days written notice.
13. Authority: The person signing this Agreement on behalf of the School District individually warrants that he or she has full legal power to execute this Agreement on behalf of the School District, and to bind and obligate the School District with respect to all provisions contained in this Agreement.
14. School District agrees that it shall follow all applicable IU13 policies pertaining to (i) student confidentiality, (ii) student welfare; (iii) use of electronic devices; (iv) unlawful harassment of students and employees; (v) civility; (vi) attire and appearance; (vii) drugs and alcohol; (viii) weapons; and (ix) health and safety in the workplace. School District will provide services without regard to race, color, religion, gender orientation, creed, gender, disability, age, genetics, national origin and/or any other characteristic protected by applicable law.

<https://go.boarddocs.com/pa/iu13/Board.nsf/vpublic?open#>
15. All schedules, appendices, exhibits and attachments hereto are hereby incorporated herein by this reference and shall be deemed to be a part of this Agreement as if they physically appeared within it.

Intending to be legally bound, the authorized representatives of the parties execute this Agreement effective as of the date first set forth above.

The 2025-26 IDEA Section 619 allocation for your School District is listed below.

<u>Lampeter-Strasburg School District</u> District	<u>\$2,625.00</u> Pass-thru Funds
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Superintendent Signature

IU13 Designee

Date

Date

Allowable costs for IDEA 619 can include, but may not be limited to:

- Salaries for the following positions as related to kindergarten expenses:
 - Teachers
 - Teacher Aides/Assistants
 - Paraprofessionals
 - Substitutes
 - Audiologists, Psychologists, Speech/Language Pathologists, Nursing Services (if the school district is the payor of last resort), OT, PT, Personal Care
 - Assistants, Physician Services, Psychiatry, Social Work, Vision Services
- Benefits for salaried positions as related to kindergarten expenses including:
 - FICA. Please ensure a rate of 7.65% is used OR an explanation is provided why that rate was not used.
 - Employer contribution rate. Ensure the rate used doesn't exceed 6.18% of salaries.
 - Unemployment Compensation
 - Workman's Compensation
 - Group Insurance
 - Other benefits required through a collective bargaining agreement
- As related to Kindergarten expenses:
 - Contracts for technical services supporting the instructional program
 - Rentals for instructional, assessment, therapy and instructional office space
 - Equipment leases that support IDEA 619 personnel
 - Maintenance (charged as a pro-rated share of all funding)
 - Operational costs such as communications (e.g. telephone, printing and binding, and postage), utilities etc. that support IDEA 619 personnel
 - Advertising
 - Field Trips
 - Staff travel costs for service delivery for staff charged to the IDEA 619 budget
 - Audit Costs (charged as a pro-rated share of all funding)
 - Supplies, books and other pertinent reference materials
 - Equipment
 - Dues and Fees for organizational memberships
 - Indirect Costs not to exceed the school district's approved rate

The following costs are not allowable for IDEA 619:

- Any expenditure made before the beginning of the grant period or after the end of the grant period
- School transportation (except for field trips)
- Administrators
- Construction
- Business Office costs
- Dues and fees for individual memberships
- Travel costs EXCEPT for IDEA 619 paid staff or attendance at IDEA 619 paid activities
- Any costs in excess of the school district's allocation

Appendix II – Authorized Official Resolution

Be it RESOLVED, that the _____ Lampeter-Strasburg School District _____ (Name of Applicant) of _____ Lancaster _____ (Name of County) hereby request a Public School Facility Improvement grant of \$ 2,000,000 from the Commonwealth Financing Authority to be used for the Lampeter Elementary heat pump replacement project.

Be it FURTHER RESOLVED, that the Applicant does hereby designate Dr. Michele Westphal (Name and Title) and _____ Assistant Superintendent _____ (Name and Title) as the official(s) to execute all documents and agreements between the Lampeter-Strasburg School District (Name of Applicant) and the Commonwealth Financing Authority to facilitate and assist in obtaining the requested grant.

I, _____, duly qualified Secretary of the _____ (Name of Applicant), _____ (Name of County), PA, hereby certify that the forgoing is a true and correct copy of a Resolution duly adopted by a majority vote of the _____ (Governing Body) at a regular meeting held _____ (Date) and said Resolution has been recorded in the Minutes of the _____ (Applicant) and remains in effect as of this date.

IN WITNESS THEREOF, I affix my hand and attach the seal of the _____ (Applicant), this ____ day of _____, 20__.

Name of Applicant

County

Secretary



**BETTER UNEMPLOYMENT COMPENSATION SYSTEM BASIC PROGRAM
STANDARD TERMS AND CONDITIONS OF THE
PARTICIPATION AGREEMENT
BETWEEN PSBA INSURANCE AND
LAMPETER-STRASBURG SCHOOL DISTRICT**

THIS AGREEMENT is made between PSBA Insurance, a Pennsylvania company with an address of 400 Bent Creek Boulevard, Mechanicsburg, Pennsylvania, 17050, and the Lampeter-Strasburg School District (hereinafter referred to as the “School Entity”), a public school entity within the State with an address of 1632 Book Road, Lancaster, Pennsylvania 17602. By entering into this Agreement, the School Entity will participate in the Better Unemployment Compensation System BASIC Program (“BUCS Basic”).

RECITALS

WHEREAS, PSBA Insurance provides a choice of programs for public school entities within the State, including claims management and related services under BUCS Basic; and

WHEREAS, the School Entity, having evaluated the Program’s terms, conditions, limitations and exclusions, desires to participate in BUCS Basic; and

WHEREAS, PSBA Insurance and the School Entity both desire to set forth their respective obligations and responsibilities.

NOW, THEREFORE, PSBA Insurance and the School Entity, intending to be legally bound hereby, for the mutual benefits, covenants and promises contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, agree as follows:

**ARTICLE I
DEFINITIONS**

The following terms, when set forth in this Agreement, shall have the meanings stated in the following definitions unless the context clearly indicates otherwise:

Section 1.1 “Agreement” shall mean this Agreement between PSBA Insurance and the School Entity. The Agreement includes these terms and conditions, these

limitations and exclusions, any exhibits appended hereto and expressly referenced in these terms and conditions and any amendments to the Agreement.

Section 1.2 “Includes” and “Including” shall mean inclusive of but not limited to and shall mean by way of example rather than limitation.

Section 1.3 “School Entity” shall mean the public school entity named in this Agreement and a participating member or participant in the Program.

Section 1.4 “PSBA Insurance” shall mean the insurance company formed in 1971 by the Pennsylvania School Boards Association Insurance Trust.

Section 1.5 “BUCS Basic” or “Program” shall mean the unemployment compensation program of PSBA Insurance, which program will provide to school entities a mechanism for managing unemployment compensation claims and related services.

Section 1.6 “Employees” shall include all employees of the participating member who are actual employees receiving a W-2; “Employee” shall mean the individual Employees.

Section 1.7 “Parties” shall mean collectively PSBA Insurance and the School Entity; “Party” shall mean the individual Parties.

Section 1.8 “State” shall mean the Commonwealth of Pennsylvania.

Section 1.9 “Agency” shall mean the department, commission or board administering the State Unemployment Compensation Law.

Section 1.10 “Association” shall mean the Pennsylvania School Boards Association, a private, nonprofit membership association.

ARTICLE II AUTHORITY AND DUTIES OF PSBA INSURANCE

Section 2.1 Program for Managing Unemployment Compensation Claims. Subject to the terms, conditions, limitations and exclusions set forth in the Agreement, the Program will provide claims management and related services for the unemployment compensation claims of the School Entity’s Employees, which are claims for benefits arising under the Unemployment Compensation Law, 43 P.S. §751 et seq. As part of the Program, and for so long as the School Entity is a participant in the Program, the Program, either directly or through sub-contractors or through its related entities, will:

A. CLAIMS CONTROL SERVICES

1. Become the agent and addressee of record with the Office or Bureau of Employment Security.

2. Analyze and record all unemployment compensation claim forms; respond promptly and accurately to all claim inquiries from the Agency.
3. Audit the claimant's eligibility, the School Entity's liability, and benefit period for each claim.
4. Protest questionable claims and improper determinations with the Local Office, Referee and Board of Review.
5. Make recommendations and assist the School Entity in preparing for all administrative appeal hearings.
6. Attend administrative hearings with the School Entity.
7. Consult with the Agency as frequently as necessary on the School Entity's behalf on all unemployment compensation matters.
8. Analyze and audit all credits and other computations pertaining to the School Entity's account, following up with the Agency on a timely basis to assure the School Entity receives appropriate adjustments to their account.

B. ADMINISTRATIVE SERVICES

1. Verify the accuracy of the unemployment compensation billings issued by the Office or Bureau of Employment Security.
2. Analyze and audit all benefit charges against the School Entity's unemployment account and protest inaccurate charges.
3. Monitor the charge sequence and allocation of liability in multiple-employer claims.
4. Ensure that disqualifications are fully enforced.
5. Apply for credits when applicable and ensure that they are received.

C. MANAGEMENT REPORTS AND INFORMATIONAL SERVICES

1. Report claims and charges on a quarterly basis in a meaningful organization.
2. Make recommendations for improvements in systems or procedures.
3. Be readily available for consultation on all unemployment compensation

matters.

4. Furnish School Entity's legal counsel with any pertinent information necessary to institute any court proceedings.

D. FIELD SERVICES

1. Visit the School Entity's location as necessary.
2. Provide training programs/continuing education workshops.
3. Consult with the School Entity regarding methods of avoiding charges, stabilizing costs and other pertinent management techniques to help reduce unemployment compensation costs.
4. Participate in meetings and hearings concerning proposed legislation affecting unemployment compensation.
5. Actively pursue changes in the Unemployment Compensation Act in the best interest of the participants in BUCS Basic.

Section 2.2 Representation in Unemployment Compensation Cases. The Program has the right to select a representative, including counsel, to represent the School Entity in unemployment compensation cases involving its Employees before unemployment compensation referees and the Unemployment Compensation Board of Review. The Program will not pay fees and costs of any representative or firm that the Program has not approved in writing.

Section 2.3 PSBA Insurance's Liability Limitation. PSBA Insurance shall not be liable for any of the unemployment compensation claims for any of the School Entity's employees (whether or not Employees) and no assets of PSBA Insurance shall be subject to any such claims, including any interest, fees, costs and other assessments made thereon. No fund or sub-fund established under or by PSBA Insurance shall be subject to or liable for any demand or claim made against the Program or for any claim, liability, dispute, or action arising under this Agreement.

The obligations of PSBA Insurance created hereunder or pursuant to the Program are not personally binding upon, nor shall resort be had to the property of, any of the trustees, settlors, officers, employees, attorneys, or agents of PSBA Insurance, or any parent or subsidiary entity.

**ARTICLE III
THE SCHOOL ENTITY'S DUTIES**

Section 3.1 Questionnaire. In order to be considered for participation in the Program, and thereafter on an annual basis, the School Entity, a member of the Association in good standing, shall complete a questionnaire in a format prepared by PSBA Insurance, shall submit it to the Program by a certain date designated by PSBA Insurance, and shall certify and warrant that all of the information provided by the School Entity on the questionnaire is true and correct. PSBA Insurance and the other School Entities participating in the Program are doing so in strict reliance upon a full, complete, and accurate disclosure of all information by the School Entity on its questionnaire. The questionnaire completed by the School Entity is attached hereto as Exhibit “A,” which is fully incorporated herein by reference, and the School Entity hereby certifies and warrants that the information set forth on the questionnaire has been used as an inducement to be allowed to participate in the Program.

Section 3.2 Compliance with Program Terms. The School Entity shall comply with all terms and be subject to all conditions, limitations and exclusions set forth in the description of the Program and in this Agreement.

Section 3.3 Payment of Claims. The School Entity shall be solely responsible for the payment of all unemployment compensation claims for its employees (whether or not Employees) and hereby agrees to indemnify and hold harmless PSBA Insurance, the Pennsylvania School Boards Association Insurance Trust, the Program, and the Association from and against any actions, claims, demands, causes of action, fees and costs, including reasonable attorneys fees and costs, resulting from the failure of the School Entity to pay such unemployment compensation claims when due. In the event that notice of a claim shall be given to the Program or any administrator or other person retained by the Program, then the School Entity shall pay the amount of any such claim promptly upon receipt of notice of the claim.

Section 3.4 Contest of Claims. In the event that the School Entity determines to challenge the validity of an Employee’s claim for unemployment compensation benefits, then the School Entity shall cooperate in all respects with the Program and any administrator in the prosecution of such challenge. Further, in the event that a challenge is not successful, the School Entity shall remain fully liable in respect of the claim, including any interest, fees, costs and other assessments made thereon.

Section 3.5 Compliance with Procedures and Requirements of the Program. The School Entity shall comply with the procedures and requirements of the Program that are adopted from time to time by PSBA Insurance for purposes of ensuring effective and cost efficient claims handling. The School Entity shall:

A. REPORTING CLAIMS

Provide data to PSBA Insurance on forms to be provided by PSBA Insurance regarding Employee separations or layoffs.

B. POWER OF ATTORNEY

Grant any and all necessary powers, authority and permissions to the administrator selected by PSBA Insurance to represent the School Entity before the Pennsylvania Department of Labor and Industry and its offices (L&I) related to unemployment compensation matters. This Includes granting the selected administrator authority and permissions on the electronic portals operated by L&I.

Approve and execute such instruments or other documents needed by administrator to represent the School Entity and process claims and administer the School Entity's account, including executing any power of attorney required for representation by the selected administrator as may be requested from time to time.

C. TESTIMONY AT HEARINGS

Make appropriate personnel available to provide necessary testimony with the proper officials and referees of the Agency.

D. ANNUAL AUDIT

Provide to the administrator of BUCS Basic, on forms supplied by PSBA Insurance, the annual audit information required by such forms which shall be returned within sixty (60) days of the date on which the forms are supplied to the School Entity. Failure of the School Entity to complete the annual audit information and timely return any form within the sixty (60) day period shall result in the Program assessing a 15% administrative fee on the annual charge for each Employee, as set forth in Section 3.6.

E. OTHER DUTIES

Cooperate fully and in a timely manner with PSBA Insurance or its designated agents or administrator in the processing or defense of any claims. Cooperation includes providing timely notice and information, witnesses and documentation as necessary.

Section 3.6 Fees. The annual fee payable by the School Entity to the Program shall be determined on a per Employee charge basis. The initial annual charge per Employee will be \$4.50. This amount is subject to change per year by the Program. The Program will send to the School Entity an initial annual fee invoice for each claims year based on an estimate of the number of Employees provided by the School Entity. The final number of Employees will be determined by the Employee count stated in the annual Employee audit performed under the Program. The Program shall send invoice(s) to the School Entity stating any additional amount(s) due as a result of any audit(s) conducted. Upon receipt of any invoice stating any outstanding amount due, the School Entity shall promptly pay to the Program such amount within thirty (30) days of the date of the invoice. Failure to do so shall result in the Program assessing a 15%

administrative fee on the annual charge for each Employee, as set forth in this Section 3.6.

Section 3.7 Audit. PSBA Insurance shall have the right at reasonable times to conduct an Employee count audit of the School Entity at the sole cost of PSBA Insurance.

Section 3.8 Association Membership. The School Entity shall maintain membership with the Association throughout the term of this Agreement. Should the School Entity's Association membership cease, PSBA Insurance may terminate this Agreement with thirty (30) days notice pursuant to the provisions of Section 4.1.

ARTICLE IV MISCELLANEOUS

Section 4.1 Term of the Agreement, Notice of Increase and Termination. The term of this Agreement shall be one (1) year commencing on the 1st day of July, 2026 and ending June 30th, 2027 Either Party may terminate this Agreement at the end of said one (1) year term by giving to the other Party written notice thereof at least ninety (90) days prior thereto. If there is any default of the aforesaid notice, this Agreement shall continue upon the same terms, conditions, limitations and exclusions governing the same as are in force immediately prior to the expiration of the term hereof, subject to any amendment by the Parties and subject to any increase in the annual charge per Employee, for a further period of one (1) year and so on from year-to-year, unless or until terminated by either Party on ninety (90) days written notice. PSBA Insurance shall give ninety (90) days notice to the School Entity of any increase in the annual charge per Employee. Notwithstanding any provision to the contrary, if the School Entity fails to perform any obligation hereunder or make any payment due, PSBA Insurance may terminate this Agreement and the School Entity's participation in the Program at any time by giving thirty (30) days notice thereof to the School Entity. Notwithstanding any provision to the contrary, PSBA Insurance may immediately terminate this Agreement and the School Entity's participation in the Program at any time if the School Entity makes any misrepresentation or fraudulent statement or provides false information to the Program or conceals any fact for the purpose of misleading the Program.

In the event that the School Entity gives a notice thereby resulting in the termination of the Agreement, no fees will be returned to the School Entity. In the event that PSBA Insurance gives a notice thereby resulting in the termination of the Agreement, within ninety (90) days after the effective date of such termination, PSBA Insurance will return a pro rata portion of the annual fee described in Section 3.6 of this Agreement and paid by the School Entity for the year in which the termination becomes effective ("Current Year"), EXCEPT THAT PSBA Insurance will not return any portion of the annual fee to the School Entity if the notice of termination is given because the School Entity has failed to perform any obligation hereunder or make any payment due, or if PSBA Insurance is terminating the Program pursuant to Section 4.2 of this Agreement, or if the termination becomes effective in December of the Current Year. PSBA Insurance

will use the following calculation to determine the pro rata portion of the annual fee for the Current Year: Divide the School Entity's annual fee for the Current Year by 365 to calculate a daily value and then multiply that daily value by the number of days remaining in the Current Year after the effective date of such termination for the pro rata portion to be returned to the School Entity. No portion of the 15% administrative fee described in Section 3.6 and paid will be returned to the School Entity in the event that the Agreement is terminated.

Section 4.2 Termination of the Program. Notwithstanding any provision to the contrary, PSBA Insurance may terminate the Program at any time in its sole discretion by giving ninety (90) days notice thereof to the School Entity, which thereby terminates the Agreement.

Section 4.3 Services and Release of Records. In the event of termination of this Agreement, PSBA Insurance will (unless instructed by the School Entity not to do so) (1) review the Agency's invoice for the last calendar quarter immediately preceding the date when the termination is effective and provide that invoice to the School Entity, (2) report the School Entity's claims and charges for the last calendar quarter immediately preceding the date when the termination is effective and (3) release to the School Entity, in PSBA Insurance's standard format, all records and files relating to claims paid under the Program pursuant to this Agreement.

Section 4.4 Fees after Termination. Except for the services listed in Section 4.3, if PSBA Insurance performs any services following the termination of this Agreement in connection with any unemployment compensation claims of the School Entity, PSBA Insurance shall be entitled to reasonable fees in light of the work and costs incurred.

Section 4.5 Surviving Provisions. Notwithstanding anything herein to the contrary, the following sections of this Agreement shall survive termination of this Agreement: Sections 2.3, 2.4, 3.2, 3.3, 3.4, 3.6, 3.7, 4.1, 4.3 through 4.20.

Section 4.6 Governing Law. This Agreement will be governed by and construed in accordance with the laws of the State.

Section 4.7 Jurisdiction; Venue. Any claim, dispute or action arising under this Agreement shall be brought in the Court of Common Pleas of Cumberland County, Pennsylvania. The Parties hereby agree that such court shall have exclusive jurisdiction over any such proceeding.

Section 4.8 Assignment. This Agreement may not be assigned by either Party; provided, however, PSBA Insurance may delegate its duties under this Agreement, or its rights under this Agreement to any of its related entities upon such terms and conditions that it may determine in its sole discretion.

Section 4.9 No Third-Party Beneficiaries. This Agreement shall inure only to the benefit of, and shall be binding upon, the Parties as specifically and expressly identified

herein and their respective successors. This Agreement is not intended to benefit any person, party or entity not a Party hereto and shall not inure to the benefit of any third person, party or entity.

Section 4.10 Severability. All covenants and obligations contained in this Agreement are severable. In the event that any provision of this Agreement should be held to be unenforceable, the validity and enforceability of the remaining provisions shall not be affected thereby. Any court or arbitrator construing this Agreement is expressly granted the authority to revise any invalid or unenforceable provision hereof in order to render it enforceable.

Section 4.11 Headings. The headings of any portion of this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation thereof.

Section 4.12 Notices. All notices, requests and approvals required by this Agreement: (A) shall be given in writing; (B) shall be sent by certified mail or by recognized overnight carrier, in each case with acknowledgement of receipt; (C) shall be addressed to the Parties as indicated in the preamble of this Agreement unless either Party notifies the other of a change in address by notice given hereunder; and (D) assuming acknowledgment of receipt, shall be deemed to have been given on the date the notice, request or approval is sent.

Section 4.13 Waiver. One or more waivers of any covenant, term or condition contained herein shall not be construed as a waiver of a subsequent breach of the same covenant, term or condition. The consent or approval by any Party to, or of, any waiver or other act or omission requiring such consent or approval shall not be deemed to constitute a waiver or render unnecessary obtaining consent or approval of any subsequent similar act or omission by any other Party.

Section 4.14 Lawful Performance. Each Party agrees that it will perform its obligations hereunder in accordance with all applicable laws, rules and regulations now or hereafter in effect.

Section 4.15 Context. Reference in this Agreement to the singular shall be meant to include reference to the plural and vice versa. Reference in this Agreement to the masculine gender shall be meant to include the female and neuter genders and vice versa.

Section 4.16 Force Majeure. PSBA Insurance shall not be liable for any failure to perform under this Agreement if such failure is due to causes beyond its reasonable control, including, acts of God or the public enemy, fire, floods, labor disputes, or the judgment or order of any court or government agency.

Section 4.17 Integration. This Agreement constitutes the entire agreement between the Parties with respect to the subject matter hereof and supersedes any negotiations or prior agreements or understandings between the Parties with respect to the

subject matter hereof. This Agreement may not be modified or amended by any oral statement or course of conduct, but only by a written agreement signed by all Parties. There are no representations, promises, agreements, warranties, covenants or undertakings of the Parties other than those expressly contained herein.

Section 4.18 Counterparts. In the event that two or more copies of this Agreement are executed by all of the Parties hereto, each copy shall be deemed an original, but all shall collectively constitute the same instrument.

Section 4.19 Remedies and Waivers of Rights. All remedies of the Parties hereto shall be cumulative. No Party hereto shall be deemed to have waived any of its rights, powers, or remedies hereunder unless such waiver is in writing and signed by the Parties hereto.

Section 4.20 Authority to Bind. By their execution of this Agreement, all persons signing this Agreement on behalf of a Party warrant to the other Party that they are authorized to enter into, and execute, this Agreement by, and on behalf of, the governing body of that Party by all necessary resolutions or actions.

IN WITNESS WHEREOF, the Parties hereto, with the intention of being legally bound hereby, have caused this Agreement to be signed and sealed the day and year set forth below.

PSBA INSURANCE

SCHOOL ENTITY

By: Christina Griffiths

By: Keith Stoltzfus

Title: Chief Operating Officer

Title: Business Manager

Signature: _____

Signature: _____

By: _____

Title: _____

Signature: _____

Date: _____

Date: _____

Address: 400 Bent Creek Boulevard

Address: _____




Mechanicsburg, PA 17050

EXHIBIT A

2/14/26, 11:37 AM

WPForms Print Preview - 2026-2027 BUCS Basic Enrollment Form

2026-2027 BUCS Basic Enrollment Form - Entry #1363

Name Keith Stoltzfus
School Entity Lampeter-Strasburg School District
Phone (717) 464-3311
Email keith_stoltzfus@l-spioneers.org
Total number of actual employees who received a W-2 in the 2025 year 701
<p>Please upload a copy of 2025 Q1-941 form</p> <p> 941-Quarter-1.pdf</p> <p>Please upload a copy of 2025 Q2-941 form</p> <p> 941-Quarter-2.pdf</p> <p>Please upload a copy of 2025 Q3-941 form</p> <p> 941-Quarter-3.pdf</p> <p>Please upload a copy of 2025 Q4-941 form</p>

https://psbainsurance.com/wp-admin/admin.php?page=wpforms-entries&view=print&entry_id=1363

1/2

2/14/26, 11:37 AM

WPForms Print Preview - 2026-2027 BUCS Basic Enrollment Form

 [941-Quarter-4.pdf](#)

Who should the contract be sent to? Please provide 2 people with emails.

Keith Stoltzfus keith_stoltzfus@l-spioneers.org

Mary Williams mary_williams@l-spioneers.org (Board Secretary)

Signature



[PSBA Insurance](#)

Profile and Plan Essentials

LEA Name		AUN	
Lampeter-Strasburg SD		113363603	
Address 1			
PO Box 428			
Address 2			
City		State	Zip
Lampeter		PA	17537
Director of Special Education Name			
Karen Staub			
Director of Special Education Email			
karen_staub@l-spioneers.org			
Director of Special Education Phone Number		Director of Special Education Ext	
717-358-1015			
Chief Administrator Name			
Dr Kevin S Peart			
Chief Administrator Email			
kevin_peart@L-Spioneers.org			

Special Education Students

Total Number of Students Receiving Special Education 470

School District Total Student Enrollment 2773

Percent of Students Receiving Special Education 16.9

Steering Committee

Name	Position/Role	Building	Email
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School District Areas of Improvement and Planning - Indicators

Suspension/Expulsion by Race/Ethnicity (Indicator 4B)

Indicator not flagged at this time.

Disproportionate Representation by Race/Ethnicity (Indicator 9)

Indicator not flagged at this time.

Disproportionate Representation by Race/Ethnicity/Disability (Indicator 10)

Indicator not flagged at this time.

Timely Initial Evaluations (Indicator 11)

Indicator not flagged at this time.

Secondary Transition (Indicator 13)

Improvement and Planning Activity

In the last review, from the 2020-2021 school year, the LEA fell just short of the required 100% compliance. The transition reviews yielded 92.3%.

Since that time, a Schedule of Transition Assessments has been developed, to help guide teachers with expectations from 7th grade through 12th grade. A link of Transition Resources was also created. This continues to be reviewed at annual department meetings and trainings.

The District is currently going through Indicator 13 training again. Staff have completed the online state training and the pre-training IEP reviews with the IU consultant. The pre-training IEP reviews yielded overall positive results. Feedback, which will be shared with teachers at a spring department meeting, included the following:

1. Reminder, especially at the middle school level, to list the student's name on the IEP participant page (and have them sign, or state in present levels why the student did not attend)
2. Be clear as far as what community agency linkages have already been made versus what information has been shared as part of this new IEP
3. Add additional commentary into the present levels, Xello results (not just assessment results, but commentary on those results)
4. Within present levels, transition section, summarize all prior IEP transition grid activities and add commentary on completion/outcomes

A new resource from the IU consultant, Transition IEP Checklist, will be shared with all middle school and high school special education teachers at the spring department meeting. This, along with the Schedule of Transition Assessments, will be highlighted each year.

Graduation (Indicator 1)

Indicator not flagged at this time.

Drop Out (Indicator 2)

Indicator not flagged at this time.

Assessment (Indicator 3)

Improvement and Planning Activity
Participation in State-wide Assessments: In reviewing three years of data on state assessment participation rates, there are no consistent trends revealed. Participation has fluctuated mainly due to parents expressing religious objection and following state-outlined procedures for a religious exemption. In the most recent data report (2023-2024), we met participation targets in 4th grade and 11th grade ELA but not in 8th grade or 11th grade math. 8th grade had an 87% participation rate, and 11th grade math had a 92% participation rate.

This data has been shared with all special education staff, K-12, and all principals. All staff encourage/expect students will complete statewide assessments. Staff do not enter into discussion with parents about the state right to religious exemption. Anytime a parent brings up their desire/intent to consider a religious exemption, internal procedures are followed through the assistant superintendent's office. IEP teams will continue to stress the importance of statewide assessments for all learners, at each IEP meeting. We will continue our protocol for state-allowed religious exemptions but will also continue efforts to help parents recognize the positive results of testing especially as it relates to graduation requirements.

State-wide Assessments, proficiency targets: Students with IEPs have met state targets for proficiency on state-wide assessments. They have not, however, met the 'closing the achievement gap' targets to decrease the difference between students with IEPs and students without IEPs scoring proficient and advanced. Most students receive instruction in the core curriculum, with additional accommodations, modifications and/or interventions. K-8, our MTSS team is getting underway with tier 1 protocols for data review and identifying tier 1 class-wide strategies and supports.

We anticipate overall improvements in reading and math for all students, including our students with IEPs. We also continue to provide appropriate interventions for reading and math as outlined in individual IEPs. Current reading interventions include programs such as, but not limited to, Wilson Reading, Heggerty, MegaWords, REWARDS, 95% Group Comprehension, Six Minute Solutions, Read Naturally, SRA Corrective Reading and SIM strategies. We also preview vocabulary and comprehension strategies using WonderWorks. All special education teachers have been included in our structured literacy professional development over the past two years. They will continue to be a part of these trainings, differentiated by level. We have a few teachers trained in Orton Gillingham, and plan to have more trained over the next three years through the Institute for Multisensory Education (ISME) and/or PaTTAN LETRS training.

Current math interventions include Preview and Review of core curriculum concepts, Concrete-Representational-Abstract approach, and fact fluency mastery drills. All teachers have received training on the CRA approach, and how to appropriately preview/review core curriculum. Teachers have also been trained on error analysis and developing mini lessons on specific skills. Teachers will be supported to attend future CRA trainings, and/or other IU/PaTTAN math related training.

Education Environments (Indicator 5)

Indicator not flagged at this time.

Parent Involvement (Indicator 8)

Indicator not flagged at this time.

Early Childhood Transition (Indicator 12)

Indicator not flagged at this time.

Post-School Outcomes (Indicator 14)

Improvement and Planning Activity
<p>Indicator 14 looks at post-school outcomes, and uses a student survey to compile data on where students are a year following graduation. There are three targets, outlined below:</p> <ul style="list-style-type: none">Target A % enrolled in higher educationTarget B % enrolled in higher education + % of students working in Competitive Integrated Employment (CIE)Target C % enrolled in higher education + % of students working in CIE + % in some other type of employment <p>This is a difficult indicator to fully research and act upon given the variables of non-responders and potential confusion with some questions/responses on the surveys themselves.</p>

Overall improvements made since this data was taken include:

- Improved transition planning, as outlined in the Indicator 13 section above;
- New transition course held during Semester 2 each year at the high school, targeting seniors who do not have firm plans upon graduation; Increased job training services (increased by 1 additional day per week);
- Increased staff awareness of IU13 Transition Programs, for students not appropriate for CTC but needing more than what is available in a typical high school setting;
- Increased life skills staff awareness of adult day program providers, and making connections with students/families as appropriate; Monthly transition planning meetings, starting 1-2 years from a student's exit date, for students in intensive out-of-district placements (Vista, New Story, etc.)

The above noted improvements will continue, and we hope to see improved results during the next post-school survey scheduled for summer 2028 (polling 2027 graduates).

Resolution Sessions (Indicator 15)

Indicator not flagged at this time.

Mediation (Indicator 16)

Indicator not flagged at this time.

School District Areas of Improvement and Planning - Monitoring

District has completed all monitoring corrective action/improvement plans.

Identification Method

Identify the School District's method for identifying students with specific learning disabilities.

Discrepancy Model

Building Name	AU N	Branch Number	RT I	Approved RTI Use
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Non-Resident Students Oversight

1. Is your School District currently a host district for a 1306 facility?

Yes

24 P.S. §1306 facilities				
Facility Name	Facility Type	Facility Type: Other	Services Provided By	Total Students in Facility
Community Options	Group Home		District	0

1. Describe the host's educational oversight to ensure students with disabilities are educated in the least restrictive environment while in the 1306 facility? (If not a host, answer as if you were.)

A group home opened in Strasburg through Community Options, Inc. of South Central PA. This is a small home, where just two clients reside, both adult vs school age at this time. The director of Community Options, as well as the supervisor of this particular group home, both have the district contact information for possible future residents who still attend school. The District fully understands and complies with Section 1306 responsibilities including the identification, evaluation, placement and provision of special education services to residents of this group home or potential other homes and/or institutions. Specifically, contact is made with the student's resident district and records are requested to determine needed placement and services. Parent/guardian contact is made, special education services are discussed, IEP revisions/meetings are planned, and NOREPs are issued. This would all take place within five days of admission. If a facility were to open within District boundaries, with general education students, enrollment processes would be similar. Additionally, the District would be in contact with the institution's director to locate, identify and evaluate any students who may need services while residing in the District. At this time, there are no barriers that exist which limit the District in meeting our obligation under Section 1306 of the Public School Code.

2. Describe the School District's procedures for communicating with 1306 facilities and how the district ensures a successful transition back to school.

Given this facility is a group home, placements are typically long-term/permanent. Ongoing communication occurs between host district, resident district, group home staff and parents. With parent permission, group home staff are invited to meetings as part of the IEP team. Annual IEPs and any reevaluations are shared with the resident district, in order for them to remain reasonably informed and have data needed for special education PIMS reports.

Incarcerated Students Oversight

1. Does the School District have an adult correctional facility that houses juveniles within its geographical boundaries?

No

1. Describe the system of oversight the School District would implement to ensure that all incarcerated students who may be eligible for special education are located, identified, evaluated, and, when deemed eligible, are offered a free, appropriate public education (FAPE).

Least Restrictive Environment

1. Review the School District's most recent data for Least Restrictive Environment. Highlight areas of improvement.

A 10 year review indicates steady percentages or increases of students within general education for 80% or more of the school day. The data reveals a slight decrease in percentages of students within general education for less than 40% of the school day. Lastly, there continues to be variability in the percentages of students receiving services in 'other' facilities. This is mainly due to an increased use of IU13 specialized transition programs for students' exit years, and a variable number of students appropriate for those programs in any given year due to age and transition related needs. LRE is consistently monitored at the district and building level, and carefully reviewed during each annual IEP meeting. It is always a balance to ensure specialized services and supports are provided while also maximizing time within general education classrooms and with non-disabled peers.

We focus IEP meetings on needed interventions and services, and prioritize that time within a student's day. For example, a 5th grade student reading at a 3rd grade level will spend a large majority of time in the literacy block within general education. Based upon assessments, though, that student may also require a 30-60 minute decoding intervention using a program such as Wilson Reading System. They may further require a 30 minute comprehension intervention using a program such as the 95% Group Comprehension program or Visualizing and Verbalizing. We do not base LRE decisions on percents or administrative and scheduling ease, but rather needed time for research based programs, necessitating time outside of the general education classroom / curriculum.

The most recent Cyclical Monitoring data revealed the following positive information from parent surveys:

- *100% of parents agree with the time their child spends in the general education setting.
- *100% of parents understand the information shared by school staff.
- *100% of parents believe their child's IEP is fully implemented.
- *100% of parents feel their child is making progress towards IEP goals or IEPs have been revised.
- *100% of parents believe they are a respected member of the IEP team.

2. What universal practices does the School District utilize to address the academic and social/emotional needs of all students in need of accommodations to their learning environments?

Current initiatives within the District which help to support all students in the general education environment include Academic and Behavior MTSS and Intervention / tiered supports, co-teaching, differentiated instruction, progress monitoring and ongoing data team meetings, standards-based report cards in kindergarten through fifth grade, hybrid learning models, personalized learning initiatives, common assessments, and greater use of technology in all classrooms with a variety of devices and applications.

The District recently completed an Instructional Engagement Review with IU13, to help identify instructional engagement strengths within each building as well as areas for improvement. Professional development has continued to focus upon student engagement with the overall goal of enhanced student outcomes, thereby positively influencing both academic and social/emotional needs of all students.

The District continues with two trained Nonviolent Crisis Prevention trainers. We have over 75 staff fully trained with additional general education teachers trained in the verbal de-escalation modules. Each building continues to provide social/emotional professional development, including Trauma Informed Practices, Suicide Awareness and Prevention, and Poverty Simulations.

At the high school level, we have Link Crew and Advisory to help freshman with the transition to high school life and then provide mentor type support through graduation. School counselors also provide 1:1 and small group supports on a variety of topics such as anxiety, depression, stress management, anger management and more. A 9th grade universal mental health screening is also conducted in the fall each year.

School wide positive behavior supports are active K-8, including skill instruction and supports such as Pioneer Gold and Pioneer Pride tickets to reinforce positive decision making following school/classroom rules. Regular guidance lessons are completed with all students, ranging from every other week to monthly in the older grades. Additionally, through our special education department and contracted BCBA, we provide ongoing individualized training related to PBSPs. We provide consultative services for general education students as well, to assist the intervention team with developing general education strategies and supports.

At the elementary level, we have increased the use of the Check-in / Check-out system which has proved extremely successful. At the middle school level, we have begun implementation of Tier 2 mini-lessons targeting problem areas which have been identified through school-wide data collection and intended to reduce reactive consequences such as detention and suspension. We have also begun WEB (Where Everyone Belongs) to help students transition well into 6th grade and middle school life overall.

During the recent Cyclical Monitoring, the following data was gleaned from teacher surveys:

*76% of teachers know/use cooperative learning.

*84% of teachers know/use modified curriculum when appropriate.

*94% of teachers know/use differentiated instruction.

*84% of teachers know/implement positive behavior supports at the class and individual level.

3. Describe the academic programming and training efforts the School District utilizes to ensure meaningful participation of students with disabilities in the general education curriculum.

Recent professional development, supporting all students, includes Trauma Informed Practices, Mindful Education, Personalized Learning, Student Engagement, 21st Century Learning, and Structured Literacy. Recent professional development specific to special education staff includes: Alternate Eligible Content and standards-aligned goals for our students who take the PASA; curricular alignment within our life skills support programs to the alternate eligible content; on-site coaching in our life skills support program; Strategic Instruction Model reading comprehension and writing strategies; Wilson Reading, Megawords and LETRS training with IU13 consultants; Transition Planning and Agency Supports; Autism supports; and Concrete-Abstract-Representational Math Strategies through PaTTAN.

The District provides supplementary aids and services to students while in the general education environment, through general education teachers, special education co-teachers, and paraprofessionals. General education teachers provide specially designed instruction and accommodations in their classrooms. These are explicitly stated in IEPs and are used to help students access the general education curriculum. Some examples include curriculum adaptations, alternate assignments, test taking accommodations, and grading modifications. The Supplementary Aids and Services Consideration Toolkit, developed by PaTTAN and the Bureau of Special Education, has been utilized when typical accommodations are unsuccessful.

A list of commonly considered accommodations can be found below:

- Provide examples and non-examples to illustrate a concept or strategy.
- Utilize multi-sensory techniques.
- Model proficient performance expectations and thought processes.
- Provide corrective feedback.
- Use formative assessment throughout lessons to formally or informally monitor progress.
- Summarize key points following the introduction of new material.
- Teach memory techniques, such as mnemonic devices.

- Seat the student away from distractions.
- Limit visual distractions.
- Provide models of completed projects for student reference.
- Use audio versions of textbooks and novels, and/or text to speech options within student iPads and Chromebooks.
- Provide assistance with organizing materials.
- Color-code books, notebooks, and/or materials.
- Break down long assignments into smaller chunks/increments.
- Increase the amount of modeling, demonstration, and guided practice.
- Use graphic organizers to show relationships among concepts.
- Give directions in small, distinct steps.
- Allow extra time for taking/completing tests (% of extended time is specified).
- Provide color-coded, highlighted text.
- Use a variety of questioning techniques, allowing for more response opportunities.
- Provide sufficient, distributed, and cumulative review.
- Provide scaffolding for learning and generalization.
- Clarify instructions, ask for questions, and give immediate feedback.
- Relate new topics to already learned topics or real-life examples.
- Progress from concrete to abstract math concepts.
- Use peer mentoring, group discussions, and cooperative learning situations.
- Provide study guides.
- Give shorter, more frequent exams.
- Use alternative assessment methods (details would be included).
- Provide academic interventions in areas of need
- Provide social skills instruction.
- Provide psychological counseling.
- Use individualized positive behavior support plan.
- Accommodate adjustments to sensory input (e.g. light, sound).
- Provide curriculum modification, assessment, and grading (details would be included).

4. Describe the supplementary aids and services the LEA utilizes to ensure meaningful participation of students with disabilities in extracurricular activities.

Students with disabilities are provided the same opportunities to participate in extracurricular activities as peers who are non-disabled. Needs are individualized and determined by IEP team members, including parents. Recent accommodations include paraprofessionals working after school each day during play practice at the middle school, a paraprofessional supporting an elementary student during band and chorus concerts, paraprofessionals and teachers serving as chaperones for homecoming and other school dances/evening events, preview and skill instruction for expected behaviors for an usher at the high school play, and peer mentors created for high school clubs.

5. Describe the School District procedures that ensure, to the maximum extent appropriate, children with disabilities placed in private institutions are educated with non-disabled children and have the opportunity to participate in district-led extracurricular activities.

The goal of the District is to educate students with disabilities in the same school they would attend if non-exceptional. It is only after an IEP team has determined that on-site district programming is not appropriate to meet a student's needs that the District will consider placement in an IU13 program, neighboring school district program, licensed private school, or other/separate facility program. By considering the full range of placement options, while maintaining strong LRE practices, the District ensures a free, appropriate public education (FAPE) for all students.

For students placed in out-of-District programs, the Special Services Director attends IEP meetings and maintains regular communication with the staff and parents of those students. The goal is always to integrate a student back into his/her neighborhood school when IEP data reveals this would ensure FAPE. Additionally, students in out-of-district placements are always encouraged to continue or begin participation in extracurricular sports and clubs within the District, as well as building level activities which are most prevalent at the elementary level on evenings and weekends. Information is shared with parents as requested, and transportation is arranged accordingly.

Students attending IU13 specialized transition and most private school programs are integrated into the community through student internships, community-based instruction, job training/work crews and community service. While not in a school setting, this time with non-disabled peers is valuable as it mirrors the workplace settings many students will transition into upon graduation. Job trainers work tirelessly to build skills but also build natural supports for the students within each work and volunteer site.

6. Discuss the School District's need to build capacity and expand programs and services in an effort to provide a continuum of services. (Consider the out-of-district placement chart).

Our two highest populated out-of-district placements include full-time autistic support and specialized transition programs. As a district, consideration is always given to creating on-site programming in these areas. The need for highly specialized staff, for both programs, is what has led to the continued contracting with the local intermediate unit. The District now hosts three IU programs, one emotional support and two autistic support programs. The goal is to offer to host more IU autistic support programs, to offer a continuum from kindergarten through graduation. We just began hosting autistic support from kindergarten through sixth grade this school year.

We have partnered with Team Care for school-based outpatient counseling for years, but have faced staffing vacancies which led to most students being on a wait list for more than a year. We are now beginning a new partnership with Samaritan Counseling Center and plan to be up and running again with school-based outpatient counseling in February 2026.

Recently, we began having a SAP assessor here 4 days per week, for assessments but also to run proactive/preventative groups within the middle school and high school. We plan to remain at this higher level of SASP support moving forward.

Out of District Placements

Facility Name	Other	Operated By	Service Type	Number of Students Placed
	Other public separate facility		Life Skills Support	
	School District		Autistic Support	
	School District		Deaf and Hard of Hearing Support	
	Other separate facility		Learning Support	
	School District		Multiple Disabilities Support	
	Other separate facility		Emotional Support	
	School District		Multiple Disabilities Support	
	Approved Private School (APS)		Autistic Support	
	Licensed Private Academic		Autistic Support	
	Other public separate facility		Life Skills Support	
	Other separate facility		Emotional Support	
	Licensed Private Academic		Emotional Support	
	Approved Private School (APS)		Emotional Support	
	Other Separate Facility		Autistic Support	
	School District		Emotional Support	
	School District		Autistic Support	
	School District		Autistic Support	
	Licensed Private Academic		Emotional Support	
	School District		Learning Support	

Positive Behavior Support

Date of Approval

2025-10-06

Uploaded Files

Policy - Positive Behavior Support 2026.pdf

1. How does the School District support the emotional, social needs of students with disabilities?

District policy specifies that the IEP for each student who exhibits behaviors which interfere with his/her ability to learn or with the learning of others must include provisions for positive behavior support. The policy defines Positive Behavior Supports as a plan for students with disabilities who require specific intervention to address behavior that interferes with learning. A positive behavior support plan shall be developed by the IEP team, be based on a functional behavioral assessment, and become part of the student's IEP. These plans must include methods that utilize positive reinforcement and other positive techniques to shape a student's behavior, ranging from the use of positive verbal statements as a reward for good behavior to specific tangible rewards. Furthermore, the policy indicates that behavior support shall be positive in nature, and that aversive techniques, restraints, or disciplinary procedures may not be used as a substitute for a behavior support plan.

Positive behavior support plans are developed following a functional behavior assessment and with input from IEP team members including parents, regular and special education teachers, principals, guidance counselors, school psychologists, and the special education consultant or supervisor. Positive techniques are the foundation of all positive behavior support plans. More recently, the District began contracting for BCBA support to provide greater levels of expertise and support to help guide behavior plans for our students struggling to meet IEP goals. The BCBA is on-site two-three days each week, observes students, collaborates with staff, coaches staff, and creates FBAs/PBSPs as requested.

Emotional Support is available within the District in grades Kindergarten through twelve. The district emotional support program consists of special education teachers, paraprofessionals, psychologists, and social worker, supporting the academic and social/emotional development of students. The program has a strong focus on the mental health of the students and provides daily groups run by the teachers, counseling provided by the school psychologists, and adventure-based learning / service learning

provided by the social worker. Curriculum targets have been developed based upon the PA Interpersonal Skills standards. There are currently five professional itinerant teaching staff who support students on the autism spectrum, grades kindergarten through twelve. The itinerant services provided include staff consultation as well as direct student services. Itinerant autistic support focuses instruction on social cognition, emotional regulation, problem solving, executive functioning and perspective taking.

2. Describe training provided to staff in the use of positive behavior supports, de-escalation techniques, and responses to behavior that may require immediate intervention.

District administration, teachers, and support staff have received training on positive behavior supports and de-escalation techniques. Over 75 staff, including teachers, paraprofessionals, school counselors, and administrators, have been trained in the Nonviolent Crisis Intervention model, with the goal of additional staff trained each year. Additional general education staff have completed the verbal de-escalation modules.

There is also a district-level crisis team, comprised of the special services director, special education consultants, school psychologists and social worker, who are able to respond to any student in crisis and to assist teams in de-escalation techniques. Our contracted BCBA conducts observations and meets with staff to review/revise behavior plans. She also provides training and coaching to teachers (both special education and general education) and paraprofessionals. She has been instrumental in supporting our teams in working with very challenging behaviors.

3. Describe the School District's positive school wide support programs.

The District continues to improve overall behavior supports, including revamping existing programs and developing new ones. The school psychologists are completing many more functional behavior assessments and providing intensive hands-on coaching, helping to improve the quality of positive behavior support plans. The amount of group and individual psychological counseling sessions has also increased, and trained staff have begun utilizing methods such as Adventure Based Learning, meditation, and Dialectical Behavioral Therapy.

Secondary counselors have begun more proactive guidance groups with topics including anxiety, depression, anger management, friendships, and bullying. Additionally, a yearly mental health screening is now in place at the high school level and the SAP liaison has begun proactive/preventative groups.

Schoolwide positive behavior supports have increased at the elementary and middle school level, including the use of the School-wide Information System (SWIS) to collect behavioral data and determine needed interventions/groups. Elementary proactive instruction and modeling has addressed routines such as bus and cafeteria rules/expectations. Circle the Wagons has consisted of lessons, activities and student recognition related to a Growth Mindset and Grit. Bucket Filling lessons, themes, and reinforcement activities have focused on kindness and helpful behaviors at the kindergarten through second grade level. The middle school continues with school wide positive behavioral supports and has begun implementation of Tier 2 mini-lessons targeting problem areas which have been identified through school-wide data collection and intended to reduce reactive consequences such as detention and suspension. Current groups include students demonstrating disruptive behaviors in class, attendance concerns and vaping concerns.

The Middle School and High School have monthly student honors, related to behavioral characteristics such as, "Back To School and Ready To Learn," and "Respect." Students are honored at the school level and at monthly school board meetings. Lastly, the High School runs Link Crew and the Middle School runs WEB (Where Everyone Belongs) as a means to better transition students into sixth and ninth grade, and connect them with upperclassmen to serve as mentors throughout their high school years. Link and WEB Leaders build a mentor relationship with their freshman/sixth grade group, support academics and positive student skills, connect outside of school at social events, and make ongoing personal contacts outside of monthly group meetings.

In Kindergarten through grade six, biweekly guidance lessons are designed to promote social competence and reduce children's social-emotional problems. The counseling curriculum teaches skills that promote healthy social-emotional development, empathy, impulse control, and problem solving. Guidance lessons ensure that students are meeting the ASCA standards for academic, career, and personal/social development as well as the Chapter 339 standards.

In Kindergarten through grade eight, students are sometimes referred for small group counseling when experiencing a problem that other students are facing. Groups are designed to teach students how to manage their feelings and how to cope with their emotions in both academic and social settings. Groups encourage students to be role models for others and to set a standard of excellence in his/her classroom. Examples of groups include the following: Anger - helping students learn how to identify and appropriately express their anger; Anxiety - giving students the tools they need to overcome their anxious feelings; Divorce - helping students cope with their parents' divorce; Grief and Loss - helping students cope with their thoughts and feelings related to their loss; Making and Keeping Friends - helping students reflect on the characteristics of good friends; Self-Esteem - helping students boost their confidence; and Social Skills - helping students build an understanding of positive school behaviors.

Individual counseling is offered to all students when needed. A student can be referred for individual counseling by teachers, parents, administrators, support staff, counselors, or by the student themselves. There are many reasons students work individually with a school counselor. If a student's presenting problem is ongoing, a referral may be made for outside counseling services and/or for a multidisciplinary evaluation if special education services are not already in place.

Lampeter-Strasburg High School students are assigned to school counselors by alphabetical divisions, thereby allowing a strong connection throughout the four years leading to graduation. Counselors assist students with their social, emotional, and educational development. Focus areas include, but are not limited to, academic concerns, discipline problems, course selection, post-secondary education and career options, financial aid and scholarships, family issues, peer relationship issues, and drug and alcohol concerns. In order to reach out to all students, counselors engage in a variety of activities: one-to-one counseling, support groups, parent counseling, student/teacher/parent conferences, educational/career-focused lessons, etc. Counselors maintain an "open door" policy, making themselves readily available to students, parents, and teachers. No problem is too trivial to be discussed, nor is any issue too complex for counselors to offer assistance personally or by referral to specialists or community resources.

Lampeter-Strasburg High School runs an Aevium club, with the goal to create a positive mental health environment in which all students feel accepted, appreciated, acknowledged, and cared for in schools and communities. A school psychologist serves as club advisor. In addition to typical club activities, Aevium has created a table in the cafeteria at which all students are welcomed and appreciated. The middle school also offers an alternative setting during lunch periods, for students seeking a more quiet location or struggling with peer connections during lunch.

The District currently has five facility dogs, one within each school building. The dogs interact with the student population on a daily basis, with a focus on our emotional support, autistic support, and life skills support programs. They are also heavily relied upon by school nurses and counselors to help support students in crisis.

4. Describe the School District's school-based behavior health services.

The District contracts with PA Counseling through the Lancaster County Drug and Alcohol Commission for our Student Assistance Program (SAP). The clinician from PA Counseling provides program support and assessments for at-risk students. The SAP teams at the middle and high school levels include administrators, school counselors, school nurses, school social worker, classroom

teachers and PA Counseling clinician. The primary goal of our program is to remove barriers to learning. The SAP team members are trained to identify problems, determine whether or not the presenting problem lies within the responsibility of the school, and to make recommendations to assist the student and parent/guardian.

The District is beginning a new partnership with Samaritan Counseling to provide school-based outpatient counseling. We had partnered with TeamCare, but after roughly 30 students have been on a waitlist for more than a year the District reached out to other providers for help. Shortly after the new year, students across our five school buildings, K-12, will once again be offered on-site counseling per student/parent agreement. This new partnership has been well received by the school board, administration, staff and parents, meeting our District goal of addressing the non-academic needs of our students.

5. Describe the School District's restraint procedure.

The District has two certified CPI trainers, and we hold at least two trainings annually. All special education teachers and paraprofessionals become certified, as well as building level supports such as principals, school counselors, and nurses. In addition to trainings, we hold small group meetings with staff within certain programs more likely to need to use restraint, for ongoing practice and problem solving. We have internal Incident Reports that are completed any time a restraint occurs. We use this information for RISC reporting, and to ensure meetings are held within ten days. Incident Reports are reviewed to determine patterns, the potential need for behavior plan revisions, and/or the potential need for new FBAs or possibly formal reevaluations.

As indicated in our Board Policy: Restraints to control acute or episodic aggressive behavior may be used only when the student is acting in a manner that presents a clear and present danger to the student, other students or employees, and only when less restrictive measures and techniques have proven to be or are less effective. The Director of Special Education or designee shall notify the parent/guardian as soon as practicable of the use of restraints to control the aggressive behavior of the student and shall convene a meeting of the IEP team within ten (10) school days of the use of restraints, unless the parent/guardian, after written notice, agrees in writing to waive the meeting. At this meeting, the IEP team shall consider whether the student needs a functional behavioral assessment, re-evaluation, a new or revised positive Behavior Support Plan, or a change of placement to address the inappropriate behavior. The use of restraints shall not be included in the IEP for the convenience of staff, as a substitute for an educational program, or employed as punishment. Restraints may be included in an IEP only if: 1. The restraint is used with specific component elements of a positive Behavior Support Plan. 2. The restraint is used in conjunction with teaching socially appropriate alternative skills or behaviors. 3. Staff are authorized to use the restraint and have received appropriate training. 4. Behavior Support Plan includes efforts to eliminate the use of restraints.

Intensive Interagency

Please address any areas of concern with students who are placed on Instruction Conducted in the Home or who are at a substantial risk of waiting more than 30 days for an appropriate educational placement.

The district does not have students for whom we have had difficulty locating a program to ensure the provision of FAPE as documented with approved NOREPs and student progress. We have had a few students over the past calendar year receiving homebound instruction, all due to surgeries/medical procedures. Their services were all planned prior to the scheduled medical procedures, and each student received 1:1 instruction in the home or virtual (based upon parent and teacher preference). All SES reporting is completed as required.

The District also continues to foster collaborative relationships with a variety of service providers including IUs outside the county, approved private schools, licensed private schools, and neighboring school districts. This has proved extremely beneficial when students with complex academic and/or behavioral needs enter the district or are newly identified for services. In the event the District has a student who requires intensive interagency supports, the District would refer that student to the regional interagency coordinator for intensive interagency coordination.

Special Education Support Services

Special Education Support Services

Special Education Support Services	Numerical Value	Primary Location	Contractor or District
Director of Special Education	1	District Wide	District
Other	1	Elementary	District
Other	1	Secondary	District
School Psychologist	4	District Wide	District
Physical Therapist	.3	District Wide	Contractor
Occupational Therapist	.8	District Wide	Contractor
Social Worker	1	District Wide	District
Behavior Specialist	.5	Elementary	Contractor
Guidance Counselor	3	Elementary	District
Paraprofessionals	42.5	District Wide	District
Guidance Counselor	4	Secondary	District
Paraprofessionals	3	District Wide	Contractor
Other	2	Elementary	District

Special Education Personnel Development

Autism

Description of Training			
PaTTAN annual conference - Bridging Knowledge to Know How			
Lead Person/Position		Year of Training	
Special Services Director		2027 2029	
Hours Per Training	Number of Sessions	Provider	Audience
6	3	PaTTAN	Central Office Administrators Special Education Teachers

Description of Training			
Zones of Regulation, Digital Curriculum PD			
Lead Person/Position		Year of Training	
Special Services Director		2026	
Hours Per Training	Number of Sessions	Provider	Audience
1	1	Other	Special Education Teachers

Description of Training	
PDE Conference	
Lead Person/Position	Year of Training

Special Services Director		2026 2027 2028 2029	
Hours Per Training	Number of Sessions	Provider	Audience
6	2	PaTTAN	Central Office Administrators

Description of Training			
Mental Health Supports for students on the autism spectrum, coaching from BCBA			
Lead Person/Position		Year of Training	
Special Services Director		2026 2027	
Hours Per Training	Number of Sessions	Provider	Audience
1	5	District	Special Education Teachers

Description of Training			
VB-MAPP assessment, interpretation and planning, coaching from SEC			
Lead Person/Position		Year of Training	
Special Services Director		2026 2027	

Hours Per Training	Number of Sessions	Provider	Audience
1	5	Intermediate Unit	Special Education Teachers

Positive Behavior Support

Description of Training			
CPI, initial and renewal trainings			
Lead Person/Position		Year of Training	
2 District Trainers		2026 2027 2028 2029	
Hours Per Training	Number of Sessions	Provider	Audience
6 or 12	at least 2 trainings offered per year	District	Building Administrators Central Office Administrators Paraprofessionals Special Education Teachers Other

Description of Training	
CPI, verbal de-escalation (online modules, in person debrief/role play)	
Lead Person/Position	Year of Training

2 District Trainers		2027 2029	
Hours Per Training	Number of Sessions	Provider	Audience
3	1 per school building	District	General Education Teachers Other

Description of Training			
Instructional Engagement, coaching sessions for effective implementation			
Lead Person/Position		Year of Training	
Assistant Superintendent		2026 2027	
Hours Per Training	Number of Sessions	Provider	Audience
1	1+	District	General Education Teachers Special Education Teachers

Description of Training			
PBIS Implementer's Forum			
Lead Person/Position		Year of Training	
Special Services Director		2026	
Hours Per Training	Number of Sessions	Provider	Audience

6	3	PaTTAN	Building Administrators General Education Teachers Special Education Teachers Other
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Description of Training			
Trauma Informed Care			
Lead Person/Position		Year of Training	
Assistant Superintendent		2026 2027	
Hours Per Training	Number of Sessions	Provider	Audience
1	1	District	Building Administrators Central Office Administrators General Education Teachers Paraprofessionals Special Education Teachers Other

Description of Training	
MTSS onsite coaching	
Lead Person/Position	Year of Training

Assistant Superintendent		2026 2027	
Hours Per Training	Number of Sessions	Provider	Audience
3	5	Intermediate Unit	Building Administrators Central Office Administrators Other

Paraprofessional

Description of Training			
Para Academy			
Lead Person/Position		Year of Training	
Special Services Director		2026 2027 2028 2029	
Hours Per Training	Number of Sessions	Provider	Audience
6	3	Intermediate Unit	Paraprofessionals

Description of Training
Paraprofessional Credential of Competency, training on the 7 Core Competencies outlined by the State - for any new para not yet Highly Qualified

Lead Person/Position		Year of Training	
Special Services Director		2026 2027 2028 2029	
Hours Per Training	Number of Sessions	Provider	Audience
20	1	PaTTAN	Paraprofessionals

Description of Training			
PaTTAN Paraprofessional sessions, archived/online - by topic, based upon specific job responsibilities			
Lead Person/Position		Year of Training	
Special Services Director		2026 2027 2028 2029	
Hours Per Training	Number of Sessions	Provider	Audience
1-2	10+	PaTTAN	Paraprofessionals

Transition

Description of Training	
Transition Re-Boot Camp, with High School Special Education staff	
Lead Person/Position	Year of Training

Special Services Director		2026 2027	
Hours Per Training	Number of Sessions	Provider	Audience
3	1	Intermediate Unit	Special Education Teachers

Description of Training			
Tours of adult service providers, with SEC and HS/MS LSS teachers			
Lead Person/Position		Year of Training	
Special Services Director		2027 2028	
Hours Per Training	Number of Sessions	Provider	Audience
2	3	District Other	Parents Special Education Teachers Other

Description of Training	
Transition Planning, review of scope and sequence, and resources	
Lead Person/Position	Year of Training
Special Services Director	2026 2027 2028 2029

Hours Per Training	Number of Sessions	Provider	Audience
1	1	District	Special Education Teachers

Description of Training			
PaTTAN annual conference - Bridging Knowledge to Know How			
Lead Person/Position		Year of Training	
Special Services Director		2027 2029	
Hours Per Training	Number of Sessions	Provider	Audience
6	3	PaTTAN	Central Office Administrators Special Education Teachers

Science of Literacy

Description of Training			
Phonics-based program coaching (Wilson, Megawords, Rewards, etc)			
Lead Person/Position		Year of Training	
Special Services Director		2026 2027	
Hours Per Training	Number of Sessions	Provider	Audience

3	1	Intermediate Unit	Special Education Teachers Other
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Description of Training			
Phonics and Phonemic Awareness - targeting elementary staff			
Lead Person/Position		Year of Training	
Special Services Director		2027 2028	
Hours Per Training	Number of Sessions	Provider	Audience
3	2	Intermediate Unit	Special Education Teachers Other

Description of Training			
SIM trainings (such as Word Mapping, Summarizing, etc, based upon student need) - targeting secondary staff			
Lead Person/Position		Year of Training	
Special Services Director		2026 2027 2028	
Hours Per Training	Number of Sessions	Provider	Audience
6	1	Other	Special Education Teachers Other

Description of Training			
Unique Learning Systems, ELA - targeting LSS teachers			
Lead Person/Position		Year of Training	
Special Services Director		2026 2027	
Hours Per Training	Number of Sessions	Provider	Audience
3	1	Intermediate Unit	Paraprofessionals Special Education Teachers

Description of Training			
Structured Literacy, continued PD for further skill development as well as coaching			
Lead Person/Position		Year of Training	
Program Specialists; Instructional Coaches		2026 2027 2028 2029	
Hours Per Training	Number of Sessions	Provider	Audience
2	4	District	General Education Teachers Special Education Teachers

Description of Training			
LETRS, volume 1			
Lead Person/Position		Year of Training	
Special Services Director		2026 2028	
Hours Per Training	Number of Sessions	Provider	Audience
6	4	PaTTAN	Special Education Teachers Other

Parent Training

Description of Training			
IU13 Transition Coordinating Council			
Lead Person/Position		Year of Training	
Special Services Director		2026 2027 2028 2029	
Hours Per Training	Number of Sessions	Provider	Audience
2	5	Intermediate Unit	Parents

Description of Training

Parent Guide to Special Education, School-age Services; review/discussion - given to all parents as students transition into Kindergarten from Early Intervention			
Lead Person/Position		Year of Training	
Special Services Director		2026 2027 2028 2029	
Hours Per Training	Number of Sessions	Provider	Audience
.25	1	District	Parents

Description of Training			
Title 1 Reading and Math nights			
Lead Person/Position		Year of Training	
Assistant Superintendent		2026 2027 2028 2029	
Hours Per Training	Number of Sessions	Provider	Audience
2	1	District	Parents

Description of Training	
Kindergarten Expo - school readiness for success, with take home boxes with activities/materials	
Lead Person/Position	Year of Training
Early Childhood Coordinator	2026 2027

		2028 2029	
Hours Per Training	Number of Sessions	Provider	Audience
1	1	District	Parents

Description of Training			
Post-secondary Transition Fair			
Lead Person/Position		Year of Training	
IU13 / Special Services Director		2026 2027 2028 2029	
Hours Per Training	Number of Sessions	Provider	Audience
5	1	Intermediate Unit	Parents Other

IEP Development

Description of Training	
Legally Defensible IEPs - for all new teachers	
Lead Person/Position	Year of Training
Special Services Director	2026 2027 2028

		2029	
Hours Per Training	Number of Sessions	Provider	Audience
2	1	District	Special Education Teachers

Description of Training			
PaTTAN (or similar provider) archived sessions and publications, during Curriculum/Instruction/Assessment department meetings			
Lead Person/Position		Year of Training	
Special Services Director		2026 2027 2028 2029	
Hours Per Training	Number of Sessions	Provider	Audience
.5	1	PaTTAN Other	Special Education Teachers

Description of Training	
District developed IEP Checklist and Summary of Expectations - reviewed annually with all special education staff	
Lead Person/Position	Year of Training
Special Services Director	2026 2027 2028 2029

Hours Per Training	Number of Sessions	Provider	Audience
1	1	District	Special Education Teachers

Signatures & Affirmations

Approval Date

Uploaded Files

- x There are a full range of services, programs and alternative placements available to the school district for placement and implementation of the special education programs in the school district.
- x The school district has adopted a child find system to locate, identify and evaluate young children and children who are thought to be a child with a disability eligible for special education residing within the school district's jurisdiction. Child find data is collected, maintained, and used in decision-making. Child find process and procedures are evaluated for its effectiveness. The school district implements mechanisms to disseminate child find information to the public, organizations, agencies, and individuals on at least an annual basis.
- x The school district has adopted policies and procedures that assure that students with disabilities are included in general education programs and extracurricular and non-academic programs and activities to the maximum extent appropriate in accordance with an Individualized Education Program.
- x The school district will comply with the PA Department of Education, Bureau of Special Education's revision notice process.
- x The school district follows the state and federal guidelines for participation of students with disabilities in state and district-wide assessments including the determination of participation, the need for accommodations, and the methods of assessing students for whom regular assessment is not appropriate.
- x The school district affirms the Pennsylvania Department of Education that funds received through participation in the medical assistance reimbursement program, ACCESS, will be used to enhance or expand the current level of services and programs provided to students with disabilities in this local education agency.

Superintendent/Chief Executive Officer

Date

Field Trip & Vehicle Request Form

The attached is an overnight trip request.

You have been requested to review the following:

Requestor:	katherine_ranck@l-spioneers.org
Will this be an overnight trip?:	Yes
Which building is this request from?:	High School
Teacher in Charge (LSHS):	Katherine Ranck
Today's Date:	2/20/2026
Name of Group:	Garden Spot FFA
Students Attending (Please include Name & Grade):	File Upload 1
Date of Trip:	3/22-3/24, 2026
Additional Chaperones:	None
Departure Time from School:	10:00 AM
Departure Location from School:	Agriculture Department/Greenhouse
Arrival time to Destination:	11:00 AM
Departure Time from Destination:	1:30 PM
Arrival Time to School:	2:30 PM
Arrival Location to School:	Agriculture Department/Greenhouse
Trip Destination (List as much information as possible, if multiple stops, list in order):	Sheraton Hotel, Harrisburg - 4650 Lindle Rd, Harrisburg, PA 17111
Explain the significance of the trip to planned course of study. Include information relevant to class objectives, curriculum integration and activities or assessments which demonstrate the student's ability to make meaningful use of the knowledge or experience. (You can include the link to your google doc here if you prefer):	SLLC is a three-day leadership experience held each spring in Harrisburg, Pennsylvania, where FFA members learn how government and advocacy intersect with agriculture. Participants tour the Capitol, take part in issue-based workshops, and meet directly with legislators to share their FFA stories and perspectives.
Number of Students Attending:	7
Number of Adults Attending:	1

Substitutes Needed (Periods):	All Day
Type of Vehicle Requested:	School Van (max. 9 students plus driver)
If other, please describe:	N/A
Number of vehicles needed:	1
Who is paying the trip cost?:	Paid by Group
Which party is responsible for payment?:	Department Funds

Approval history

In progress

Approved by benjamin_feeney@l-spioneers.org

Field Trip & Vehicle Request Form

The attached is an overnight trip request.

You have been requested to review the following:

Requestor:	joseph_mencarini@l-spioneers.org
Will this be an overnight trip?:	Yes
Which building is this request from?:	Martin Meylin
Teacher in Charge (MM):	Joseph Mencarini
Today's Date:	2/19/26
Name of Group:	MM Cape Henlopen Trip 2026
Students Attending (Please include Name & Grade):	File Upload 1
Date of Trip:	6/9/2026-6/12/26
Additional Chaperones:	Anne Harnish, Amy Beard, Michelle Diffendarfer, Marisa Rosemellia, Anna Kuhns
Departure Time from School:	8:00 AM
Departure Location from School:	bus loop
Arrival time to Destination:	12:00 PM
Departure Time from Destination:	2:00 PM
Arrival Time to School:	4:00 PM
Arrival Location to School:	bus loop
Trip Destination (List as much information as possible, if multiple stops, list in order):	Annual Cape Henlopen trip, staying in Youth Camp II. Excursions to Lewes and Rehoboth Beach
Explain the significance of the trip to planned course of study. Include information relevant to class objectives, curriculum integration and activities or assessments which demonstrate the student's ability to make meaningful use of the knowledge or experience. (You can include the link to your google doc here if you prefer):	Featured article in Advertiser: Cape Henlopen Article Link to last year's brochure: Summer 2025 Brochure

Number of Students Attending:	50
Number of Adults Attending:	10
Substitutes Needed (Periods):	None
Type of Vehicle Requested:	Other
If other, please describe:	1 school bus (contracted through Shultz last two years) AND 2 school vans
Number of vehicles needed:	3
Who is paying the trip cost?:	Paid by Group
Which party is responsible for payment?:	Department Funds

Approval history

In progress

Approved by alicia_kowitz@l-spioneers.org

Book	School District for PNN+
Section	900 Community
Title	Nonschool Organizations/Groups/Individuals
Code	913
Status	PSBA Update

Purpose

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

Authority

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

The Board prohibits **dissemination of nonschool materials for the purposes of** advertisement or promotion by nonschool organizations, groups or individuals during instructional time or at school-sponsored locations or activities not otherwise open to nonschool organizations, groups or individuals.[5][6]

Limitations on Dissemination of Nonschool Materials

Dissemination of nonschool materials shall be prohibited to the extent that they:

- 1. Violate federal, state or local laws, Board policy or district rules or regulations;**
- 2. Are defamatory, obscene, lewd, vulgar or profane;**
- 3. Advocate for the use or advertise the availability of any substance or material that may reasonably be believed to constitute a direct and serious danger to the health or welfare of students, such as tobacco/vaping products, alcohol or illegal drugs;**
- 4. Incite violence, advocate use of force or threaten serious harm to the school or community;**
- 5. Materially and substantially disrupt or interfere with the educational process, such as school activities, school work, discipline, or safety and order on school property or at school functions;**

6. **Interfere with, or advocate interference with, the rights of any individual or the safe and orderly operation of the schools and their programs; or**
7. **Violate written district administrative regulations or procedures on time, place and manner for dissemination of otherwise protected expression.**

Definitions

For purposes of this policy, dissemination shall mean nonschool organizations, groups or individuals distributing or publicly displaying nonschool materials to others:

1. **On school property or during school-sponsored activities by placing such materials upon desks, tables, on or in lockers, walls, doors, bulletin boards, or easels; by handing out such materials to other persons; or by any other manner of delivery to others; or**
2. **At any time or location when creating, posting or sending information using technical or digital resources owned, provided or sponsored by the school district.**

Nonschool organizations, groups or individuals shall mean those entities that are not part of the school program, school-sponsored activities, or organized pursuant to the Pennsylvania School Code or Board policy.

When **an** employee or **school director acts** on **their own** behalf **or on behalf** of a nonschool organization or group, **the employee or school director shall be considered a nonschool organization, group or individual for purposes of this policy.**

Students **shall be** governed by a separate and distinct Board policy regarding student expression and **dissemination** of materials.[1]

Nonschool materials shall mean any printed, **technical, digital** or written materials, **regardless of form, source or authorship**, that are not prepared as a part of the curricular or approved extracurricular programs of the district.

Delegation of Responsibility

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

Guidelines

Nonschool Materials

The Board requires that nonschool organizations, groups or individuals who wish to **disseminate** nonschool materials on school property **or through district resources** shall submit them to the Superintendent's office.

Requests for dissemination of nonschool materials through district social media channels shall be addressed through Board policy on district social media.[7]

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

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

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

Nonschool Activities

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

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

Fundraising

Directory information for students or staff members **shall** not be released to nonschool organizations, groups or individuals that seek this information for the purpose of fundraising.[9]

Scholarships/Awards

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

No information, either academic or personal, shall be released from a student's record for the purpose of selecting a scholarship or award winner without the permission of the student who is eighteen (18), or the parents/guardians of a student who is younger, in accordance with the Board's policy on student records.[9]

Travel Services/Foreign Trips

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

Legal References

1. Pol. 220
2. Pol. 105
3. Pol. 122
4. Pol. 230
5. 24 P.S. 510
6. 24 P.S. 511
7. Pol. 816

8. 24 P.S. 775

9. Pol. 216

24 P.S. 779

Pol. 113.4

Pol. 907

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LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

913-AR-0. DISSEMINATION OF NONSCHOOL MATERIALS BY NONSCHOOL ORGANIZATIONS/GROUPS/INDIVIDUALS

Nonschool organizations, groups and individuals may have the right to disseminate nonschool materials at specified times and places in accordance with Board Policy 913. Nonschool Organizations/Groups/Individuals and these administrative regulations.

Permission to disseminate nonschool materials does not imply approval of its contents by the school, district, administration or Board, or the administrator reviewing the materials submitted.

A copy of the applicable Board policy and administrative regulations will be given to each nonschool organization, group or individual requesting to disseminate nonschool materials.

Procedure for Requests

Requests to disseminate nonschool materials will be governed by the following procedures:

1. Anyone requesting to disseminate nonschool material must first submit for approval a written request to the Superintendent's office at least five (5) school days in advance of the dissemination time, stating the following information:
 - a. Name and telephone number of the person submitting the request.
 - b. Date and time of intended dissemination.
 - c. Location where material will be disseminated.
 - d. Grades of students for whom the dissemination is intended.

The request shall include an electronic copy of the material to be disseminated in PDF format.

2. Typically, within three (3) school days school days after receiving the request, the Superintendent or designee will render a decision and inform the requester of the decision.
3. If the Superintendent denies the request, the Superintendent will inform the of the reasons for the denial.

913-AR-0. DISSEMINATION OF NONSCHOOL MATERIALS BY NONSCHOOL ORGANIZATIONS/GROUPS/INDIVIDUALS - Pg. 2

Time/Place/Manner of Dissemination

If permission is granted, distribution of non-school materials will be limited to a posting on a designated area of the district's website.

Nonschool materials may be required to bear the district disclaimer.

DISCLAIMER: THE LAMPETER-STRASBURG SCHOOL DISTRICT IS NOT RESPONSIBLE FOR, AND DOES NOT ENDORSE, ANY STATEMENT, SENTIMENT OR OPINION PUBLISHED OR EXPRESSED IN THIS DOCUMENT. THIS DOCUMENT IS NOT PART OF, AND HAS NOT BEEN DISTRIBUTED AS PART OF, THE DISTRICT'S CURRICULAR OR EXTRACURRICULAR PROGRAMS.

Dissemination of nonschool materials in violation of Board policy or administrative regulations may be halted by the building principal, who must always be able to articulate the reason for halting the dissemination. When necessary, the building principal may instruct violators to leave school premises, and may contact local law enforcement officials.

NONSCHOOL MATERIALS DISSEMINATION

REQUEST FORM

THE REQUESTER MUST PROVIDE ALL INFORMATION REQUESTED

Name of Organization/Group/Individual Making Request: _____

Contact Email Address: _____

Date of intended dissemination of materials: _____

Intended Audience:

- Lampeter-Strasburg High school
- Martin Meylin Middle School
- Hans Herr Elementary School
- Lampeter Elementary School
- Lampeter-Strasburg Early Childhood Center
- Lampeter-Strasburg School District Staff

Date to remove flyer from website: _____

*A copy of the materials intended for dissemination must be provided in pdf format.

Book	School District for PNN+
Section	900 Community
Title	Volunteers
Code	916
Status	PSBA Update

Purpose

The Board supports and encourages the participation of parents/guardians and community residents to enhance the educational, cocurricular and extracurricular programs of the district.

Authority

The Board may adopt and enforce reasonable rules and regulations governing volunteers and their participation in the activities of the district.[\[1\]](#)

The Board prohibits discrimination on the basis of race, color, marital status, creed, religion, ancestry, handicap/disability, age, sex, sexual orientation or national origin in the school environment and all district programs for volunteers.[\[2\]](#)[\[3\]](#)[\[4\]](#)[\[5\]](#)[\[6\]](#)

The Board directs that all volunteers shall be informed of conduct that is prohibited and the disciplinary actions that may be applied for violation of Board policies, administrative regulations, rules and procedures.[\[1\]](#)

The Board highly encourages all elected school directors to complete and submit the volunteer clearances outlined in the “Certifications” area below.

All volunteers shall be expected to maintain professional, moral and ethical relationships with district students that are conducive to an effective, safe learning environment.[\[7\]](#)

Definitions

The following words and phrases, when used in this policy, shall have the meaning given to them in this section:

Adult - an individual eighteen (18) years of age or older.[\[8\]](#)

Certifications - refers to the child abuse history clearance statement; the state criminal history background check; and where applicable, the federal criminal history background check, required by the Child Protective Services Law.[\[9\]](#)[\[10\]](#)

Direct volunteer contact - the care, supervision, guidance or control of children and routine interaction with children.[\[8\]](#)

Person responsible for the child's welfare - a person who provides permanent or temporary care, supervision, mental health diagnosis or treatment, training or control of a child in lieu of parental care, supervision and control.[\[8\]](#)

Routine interaction - regular and repeated contact that is integral to a person's volunteer responsibilities.[8]

Visitor - a parent/guardian, adult resident, educator, official or other individual who is not a school employee or independent contractor, and who visits a school or attends or participates in an event or activity at a school, but whose role is less substantial than would be sufficient to meet the definition of volunteer for purposes of this policy.[11]

Volunteer – an adult, whose role is more than that of a visitor, who voluntarily offers a service to the district without receiving compensation from the district. A volunteer is not a school employee.[10] **School directors when serving as a volunteer, as defined by policy, are subject to the same provisions and requirements as all other "volunteers."**

The two (2) classifications of volunteers are:

1. **Position Volunteer** - an adult applying for or holding an unpaid position with a school or a program, activity or service, as a person responsible for the child's welfare or having direct volunteer contact with children. Examples include, but are not limited to, field trip chaperones, tutors, coaches, activity advisor, recess or library aides, etc.
2. **Guest Volunteer** - an adult who voluntarily provides a service to the district, without compensation, who: (1) works directly under the supervision and direction of a school administrator, a teacher or other member of the school staff; and (2) does not have direct volunteer contact. Examples include, but are not limited to, volunteering to assist in classroom celebrations, school assemblies, or school concerts; reading to students; collecting tickets at sporting events; working concession stands; participating in "Career Day," etc.

Delegation of Responsibility

The Superintendent or designee shall be responsible for the selection and management of volunteers and for ensuring compliance with Board policies, administrative regulations, rules and procedures.

At the discretion of the Superintendent or designee, a volunteer's service may be discontinued at any time.

The Superintendent or designee shall develop administrative regulations to implement this policy and manage the selection, use and supervision of volunteers.

Guidelines

Each prospective position volunteer shall complete and submit a volunteer application.

The names of all position volunteers shall be submitted for approval by the Board.

The names of all guest volunteers shall be submitted for approval by the building principal or designee.

Upon approval, volunteers shall be placed on the list of approved volunteers.

Approval shall be required prior to beginning service as a volunteer.

Certifications

Prior to approval, all position volunteers shall submit the following information:

1. PA Child Abuse History Certification - which must be less than sixty (60) months old.[\[10\]](#)
2. PA State Police Criminal History Record Information - which must be less than sixty (60) months old.[\[10\]](#)
3. Disclosure Statement for Volunteers - which is a statement swearing or affirming the applicant has not been disqualified from service by reason of conviction of designated criminal offenses or being listed as the perpetrator in a founded report of child abuse.[\[9\]](#)[\[10\]](#)[\[12\]](#)

If a position volunteer has not been a resident of Pennsylvania during the entirety of the previous ten (10) year period, the position volunteer must also submit the following information:[\[10\]](#)

1. Federal Criminal History Report - issued at any time since the volunteer established residency.

The Superintendent or designee shall review the information and determine if information is disclosed that precludes service as a volunteer.

Information submitted by volunteers in accordance with this policy shall be maintained centrally in a manner similar to that used for school employees.

Position volunteers shall obtain and submit new certifications every sixty (60) months.[\[13\]](#)

A student, eighteen (18) years of age or older, who is volunteering for an event or activity sponsored by the school in which the student is enrolled and occurring on the school's grounds, shall not be required to submit certifications except when the event or activity is for children in the care of a child-care service or the student will otherwise be responsible for the welfare of a child.[\[10\]](#)

Tuberculosis Test

Prior to participating in student activities, volunteers shall undergo a test for tuberculosis, when required by and in accordance with the regulations and guidance of the Pennsylvania Department of Health.[\[14\]](#)[\[15\]](#)

Arrest or Conviction Reporting Requirements

Position volunteers shall report to the Superintendent or designee, in writing, within seventy-two (72) hours, an arrest or conviction required to be reported by law or notification that the volunteer has been named as a perpetrator in a founded or indicated report pursuant to the Child Protective Services Law.[\[12\]](#)

The Superintendent or designee shall immediately require a position volunteer to submit new certifications if the Superintendent or designee has a reasonable belief that the volunteer was arrested for or has been convicted of an offense required to be reported by law, was named as a perpetrator in a founded or indicated report, or has provided written notice of such occurrence.[\[12\]](#)

Failure to accurately report such occurrences may subject the position volunteer to disciplinary action up to and including denial of volunteer service and criminal prosecution.[\[12\]](#)

Child Abuse Reporting

All volunteers who have reasonable cause to suspect that a child is the victim of child abuse shall make a report of suspected child abuse in accordance with applicable law, Board policy and administrative regulations.[\[16\]](#)[\[17\]](#)

Supervision

Each volunteer shall be under the supervision of a designated school administrator, teacher or other member of the school staff.

Training

Volunteers shall attend orientation and training sessions, as appropriate to the nature of their volunteer service. When training is provided for school employees relating to the legal obligations of employers and educational institutions, consideration shall be given to which volunteers should also receive that training.[\[17\]](#)[\[18\]](#)[\[19\]](#)[\[20\]](#)[\[21\]](#)

Confidentiality

No volunteer shall be permitted access to confidential student information unless the supervisor has determined that such access is necessary for the volunteer to fulfill **their** responsibilities. Volunteers with access to confidential student information shall maintain the confidentiality of that information in accordance with district policies and procedures and applicable law. If a volunteer has questions about confidentiality of student information, the volunteer should consult with the building principal.[\[22\]](#)[\[23\]](#)

Liability Insurance

The district shall provide liability insurance coverage for volunteers appropriate to the nature of their roles and the risk management needs of the district.

Reimbursement for Expenses

Volunteers may be reimbursed for expenses incurred in the course of their volunteer service only when authorized in advance by the Superintendent or designee.

Acknowledgement

Each volunteer shall affirm in writing that **they** have been provided with a copy of, have read, understand and agree to comply with this policy.

Legal References

- [1. 24 P.S. 510](#)
- [2. 42 U.S.C. 12101 et seq](#)
- [3. 53 P.S. 6926.1903](#)
- [4. 43 P.S. 951 et seq](#)
5. Pol. 103
6. Pol. 718

7. Pol. 824
[8. 23 Pa. C.S.A. 6303](#)
[9. 23 Pa. C.S.A. 6344](#)
[10. 23 Pa. C.S.A. 6344.2](#)
11. Pol. 907
[12. 23 Pa. C.S.A. 6344.3](#)
[13. 23 Pa. C.S.A. 6344.4](#)
[14. 24 P.S. 1418](#)
[15. 28 PA Code 23.44](#)
[16. 23 Pa. C.S.A. 6311](#)
17. Pol. 806
18. Pol. 123
19. Pol. 123.1
20. Pol. 123.2
21. Pol. 805
22. Pol. 113.4
23. Pol. 216
[24. 53 P.S. 6926.1901 et seq](#)
[25. 53 P.S. 6926.1906](#)
26. Pol. 916
[27. 29 U.S.C. 201 et seq](#)
[28. 43 P.S. 333.101 et seq](#)
[29. 53 P.S. 6926.1905](#)
[23 Pa. C.S.A. 6301 et seq](#)
[53 P.S. 6926.301 et seq](#)
[72 P.S. 7301 et seq](#)
Pol. 606

Book	School District for PNN+
Section	100 Programs
Title	Academic Standards
Code	102
Status	Active

Purpose

The Board recognizes the importance of developing, assessing and expanding academic standards to challenge students to achieve at their highest level possible. To this end, the district shall establish rigorous academic standards in accordance with, and may expand upon, those adopted by the State Board of Education.[\[1\]](#)[\[2\]](#)

Definition

Academic standards means what a student should know and be able to do at a specified grade level. For purposes of **this** policy, the term **academic standards encompasses** Pennsylvania Core Standards, state academic standards and local academic standards.[\[3\]](#)

Authority

The Board shall approve academic standards for district students to attain, in the following content areas:[\[2\]](#)

1. English Language Arts **(reading, writing, speaking and listening)**.
2. Mathematics.
3. **Science, Environment, Ecology, Technology and Engineering (Grades K-5)**.
4. Science, **Environment and Ecology (Grades 6-12)**.
5. Technology **and Engineering (Grades 6-12)**.
6. Social Studies (history, geography, civics and government, economics) - to include reading in history and social studies, and writing for history and social studies.
7. Arts and Humanities.
8. Career Education and Work.
9. Health, Safety and Physical Education.
10. Family and Consumer **Sciences**.

Guidelines

The district's curriculum shall be designed to provide students with the planned instruction needed to attain established academic standards.[\[2\]](#)[\[4\]](#)[\[5\]](#)

The district shall assess individual student attainment of established academic standards and provide assistance for students having difficulty attaining academic standards.[\[2\]](#)[\[6\]](#)[\[7\]](#)

Students with disabilities may attain academic standards by completion of their Individualized Education Programs in accordance with law, regulations and Board policy.[\[2\]](#)[\[8\]](#)

Legal References

[1. 22 PA Code 4.11](#)

[2. 22 PA Code 4.12](#)

[3. 22 PA Code 4.3](#)

4. Pol. 105

5. Pol. 107

6. Pol. 127

7. Pol. 212

8. Pol. 113

[22 PA Code 4.4](#)

Book	School District for PNN+
Section	100 Programs
Title	Exemption From Instruction
Code	105.2
Status	Active

Authority

The Board adopts this policy to ensure that parents/guardians have the right to have their children excused from specific instruction that conflicts with their **sincerely held** religious **and/or moral** beliefs.^{[1][2]}

The rights granted by this policy are granted to parents/guardians of students enrolled in this district when the students are under the age of eighteen (18) and to the students themselves when the student is eighteen (18) or **older**.

Delegation of Responsibility

The Superintendent or designee shall notify parents/guardians of this policy at least annually, at the beginning of each school year, and within a reasonable time after any substantive changes regarding the contents of this policy.

The Superintendent or designee shall develop procedures to implement this policy that include directives for staff to provide reasonable and realistic advance notice to parents/guardians when instruction is planned that may conflict with sincerely held religious and/or moral beliefs. Such notice provides parents/guardians the opportunity to opt their child out of the instruction.

Guidelines

The district shall excuse any student from specific instruction, subject to the following conditions:

1. To assist the school district in ensuring that the student is excused from the correct specific instruction, the request must be made in writing and must detail the specific instruction from which the student is to be excused, **including the reason(s) for the request.**
2. The written request to be excused shall be sent by the parent/guardian or student **who is eighteen (18) or older** to the building principal.

One (1) copy of the request shall be retained in the student's permanent school records, one (1) copy kept by the school principal, and one (1) copy submitted to the teacher from whose instruction the student is to be excused.

3. The written request must contain a statement that the specific instruction described conflicts with the **sincerely held** religious **and/or moral** beliefs of the student or of

the parents/guardians.

4. The parent/guardian and/or student may request suggested replacement educational activities. The only permissible educational activity for this purpose shall be **substantially similar** instruction that is consistent with the learning objectives set for the **course**.
5. The building principal shall determine where the student shall report during the time the student is excused.
6. All students excused from specific instruction shall be required to achieve the academic standards established by the district as necessary for graduation.[3][4]

Exemption from Dissection Activities

Students have the right to decline to participate in an education project involving dissection, vivisection, incubation, capture or other harm or destruction of an animal or any part of an animal.[5]

The district must notify students and parents/guardians of their right to decline participation in such activities at least three (3) weeks prior to the start of the education project. Students who do not participate in such activities will be assigned an alternative education project.[5]

Legal References

[1. 22 PA Code 11.7](#)

[2. 22 PA Code 4.4](#)

3. Pol. 102

4. Pol. 217

[5. 24 P.S. 1523](#)

Mahmoud v. Taylor, 606 U.S. ____, 145 S.Ct. 2332 (2025).

Tatel v. Mt. Lebanon School District, 752 F.Supp.3d 512 (W.D. Pa. 2024).

Troxel v. Granville, 530 U.S. 57 (2000).

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

105.2-AR-1. REQUEST FOR EXEMPTION FROM INSTRUCTION

Student's Name: _____ Date of Request: _____

Grade Level: _____

Parent's/Guardian's Name(s): _____

Address: _____

Primary Phone Number: _____

Secondary Phone Number: _____

In accordance with Board Policy 105.2. Exemption From Instruction, this form documents your request to be excused from specific instruction based on your sincerely held religious and/or moral beliefs. Please complete this form, specifying the instruction or materials for which an exemption is requested and return it to the building principal. Be as precise as possible in your responses.

Indicate your **specific** reason(s) for requesting an exemption from instruction:

List the specific content, activities, topics, planned course learning objectives, or learning materials that conflict with your **sincerely held** religious **and/or moral** beliefs **and for which you seek exemption:** _____

105.2-AR-1. REQUEST FOR EXEMPTION FROM INSTRUCTION

List suggested replacement activities:

Once the administrative review of your request has been completed, you will be notified in writing of the approval or denial. If your request is denied, you will be informed of the reasons.

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

105.2-AR-3. EXEMPTION FROM DISSECTION ACTIVITIES

Dissection activities are generally utilized as part of the science program. State law provides students the right to request an alternative to an education project involving dissection, vivisection, incubation, capture or other **harm or destruction of an animal or any part of an animal.**

The school will notify students and parents/guardians of the right to decline participation in such activities. The notice will be given at least three (3) weeks prior to the start of the education project. Parents/Guardians of students under the age of eighteen (18) and students over eighteen (18) years of age will sign the notice to exempt the student from dissection activities and return the form to the teacher.

A student who requests exemption from such activities will be offered an alternative education project with the purpose of providing the student with a resource for obtaining the factual knowledge, information or experience required for the course of study.

An alternative assignment may include, but is not limited to, the following:

- 1. Observation of the dissection in lieu of the actual dissection work.**
- 2. Use of diagrams and models instead of preserved specimens to complete written laboratory sheet.**
- 3. Completion of supplementary reports on the anatomy and physiology of the specimens being studied.**
- 4. Completion of other assignments as provided by the teacher which may include video programs, computer simulations, or activities from laboratory manuals.**
- 5. Alternative tests.**

The deadline for the completion of the alternative assignment will be the same as the completion of the actual dissection activity. The teacher may use the grade on the alternative assignment in place of the dissection activity grade.

105.2-AR-3. EXEMPTION FROM DISSECTION ACTIVITIES

The district will not discriminate against a student based on the student's request for exemption from such activities.

Teachers are not permitted to lower a student's grade because the student has participated in an alternative education project.

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

105.2-AR-4. NOTICE OF DISSECTION ACTIVITIES

Dear _____:

This letter is to notify students and parents/guardians of the student’s right to decline to participate in an education project involving dissection, vivisection, incubation, capture or other harm **or destruction of an animal or any part of an animal.**

The class will participate in the following activities in class in the upcoming weeks:

Should you and/or your child elect not to participate in this activity, an alternate education project possibly involving the use of video, models, films, books, or computers will be assigned to provide the student with knowledge in this area.

Please complete the following and return this form to me.

Sincerely,

Teacher

I prefer that my child not participate in the above-listed classroom activities. Please provide an alternative education project in place of this activity.

I am an eligible student eighteen (18) or over and prefer not to participate in the above-listed classroom activities. Please provide an alternative education project in place of this activity.

Name of Student

Signature of Parent/Guardian
or Eligible Student

Date

Book	School District for PNN+
Section	100 Programs
Title	Extracurricular Activities
Code	122
Status	PSBA Update

Purpose

The Board recognizes the educational values inherent in student participation in extracurricular activities and supports the concept of student organizations for such purposes as **enriching the educational experience**, building social relationships, developing interests in a specific area, **promoting civic engagement** and gaining an understanding of the elements and responsibilities of **teamwork, leadership and** good citizenship.

Definitions

For purposes of this policy, **extracurricular activities** refers to programs, **which may include athletic activities and curriculum-related student groups**, that are sponsored or approved by the **Board, are** conducted wholly or partly outside the regular school **day and** are equally available to all students who voluntarily elect to participate.

For purposes of this policy, an **athletic activity** shall mean all of the following:[\[1\]](#)[\[2\]](#)

1. An athletic contest or competition, other than interscholastic athletics, that is sponsored by or associated with the school, including cheerleading, club-sponsored sports activities and sports activities sponsored by school-affiliated organizations.
2. Noncompetitive cheerleading that is sponsored by or associated with the school.
3. Practices, interschool practices and scrimmages for all athletic activities.

Curriculum-related student group - any student group that directly relates to the body of courses offered by the district.[\[3\]](#)

Authority

The Board shall make school facilities, supplies and equipment available and shall assign staff members for the support of extracurricular activities for students. Such availability and assignment shall be in accordance **with applicable** laws, regulations and Board policies.[\[4\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)

Any extracurricular activity shall be considered under the sponsorship of this Board when it has been approved by the Board upon recommendation of the Superintendent.

The Board shall maintain the program of extracurricular activities at no cost to participating students, except that:

1. The Board's responsibility for provision of supplies shall carry the same exemptions as listed in the Board's policy on regular school supplies.[8]
2. Students may assume all or part of the costs for travel and attendance at extracurricular events and trips.
3. The Board may establish a student activity fee at its discretion.

Where eligibility requirements are necessary or desirable, the Board shall determine the standards for eligibility to be met by all students participating in an extracurricular activity.[4][9]

The Board directs that no student may participate in extracurricular activities who has not:

- 1. Met the requirements for academic eligibility.[4]**
- 2. Complied with the requirements of applicable Board policies and administrative regulations.[10][11][12]**
- 3. Attended school regularly.[13]**
- 4. Been in attendance on the day of the activity, event or practice for the hours required.**
- 5. Returned all school equipment previously used as directed.**
- 6. Adhered to other applicable conduct standards.**

Off-Campus Activities

Student conduct that occurs off school property **or during nonschool hours shall be addressed in accordance with the provisions of the student discipline policy regarding on and off-campus activities.[12][14]**

Delegation of Responsibility

Each school year, prior to participation in an athletic activity, every student athlete and their parent/guardian shall sign and return the **acknowledgment** of receipt and review of the following:[2][10][11][15]

1. Concussion and Traumatic Brain Injury Information Sheet.
2. Sudden Cardiac Arrest Symptoms and Warning Signs Information Sheet, **that includes information about electrocardiogram testing.**

The Superintendent or designee shall develop administrative regulations to implement the extracurricular activities program.

Guidelines

Guidelines shall ensure that the program of extracurricular activities:

1. Assesses the needs and interests of and is responsive to district students.
2. Ensures provision of competent guidance and supervision by staff.
3. Guards against exploitation of students.
4. Provides a variety of experiences and diversity of organizational models.
5. Provides for continuing evaluation of the program and its components.
6. Ensures that all extracurricular activities are open to all students, **without discrimination**, and that all students are fully informed of the opportunities available to them.[\[16\]](#)[\[17\]](#)

Legal References

[1. 24 P.S. 5322](#)

[2. 24 P.S. 1425](#)

3. Board of Education of Westside Community Schools v. Mergens, 496 U.S. 226 (1990)

[4. 24 P.S. 511](#)

5. Pol. 103

6. Pol. 103.1

7. Pol. 122.1

8. Pol. 110

[9. 22 PA Code 12.3](#)

10. Pol. 123.1

11. Pol. 123.2

12. Pol. 218

13. Pol. 204

14. Mahanoy Area School District v. B.L., 594 U.S. 180 (2021)

[15. 24 P.S. 5323](#)

[16. 22 PA Code 12.1](#)

[17. 22 PA Code 12.4](#)

[24 P.S. 5321 et seq](#)

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

122-AR-0. EXTRACURRICULAR ACTIVITIES

The following administrative regulation governs the registration and management of student extracurricular activities that are sponsored or approved by the Board.

The Board will approve and recognize a student extracurricular activity organized for a purpose not prohibited by Board policy or by law, if the activity complies with all provisions of Board policy and administrative regulations. Any extracurricular activity that violates Board policy and/or administrative regulations may be subject to losing its right to meet on school premises, as otherwise guaranteed under the Equal Access Act.

An extracurricular activity, as defined in Board Policy 122. Extracurricular Activities, is deemed to be school-sponsored or Board approved whether or not the activity is related to the curriculum.

Classification

The building principal will determine whether an extracurricular activity is curriculum-related or not. In order to qualify as curriculum-related, the relationship between the extracurricular activity and the curriculum must meet one (1) of the following criteria:

1. Subject matter of the activity must actually be taught or will be taught in a regularly scheduled course.
2. Subject matter of the activity must concern the body of planned instruction as a whole.
3. Participation in the activity is a course requirement.
4. Academic credit is earned for participation in the activity.

An extracurricular activity that does not meet at least one (1) of the above criteria will be classified as a noncurriculum-related activity.

Curriculum-Related Activities

For curriculum-related extracurricular activities, faculty advisors will have the authority to provide in-depth guidance and teaching to students and will act on behalf of the district to ensure that the extracurricular activities are aligned with the district's objectives. All such faculty advisors must teach a subject in the district whose content is directly related to the

extracurricular activities, or have sufficient experience or expertise related to that subject, as determined by the administration.

Noncurriculum-Related Activities

For purposes of implementing Policy 122. Extracurricular Activities, a noncurriculum-related extracurricular activity is an activity that has a purpose and subject matter not directly related to the body of planned instruction offered by the district but is sponsored or approved by the Board. Pursuant to the federal Equal Access Act, all noncurriculum-related activities must be given a fair opportunity to conduct meetings and events on school property, without discrimination, in the same manner as curriculum-related activities.

Individuals who are not directly affiliated with the district may not regularly attend meetings of noncurriculum-related activities. Notification of the attendance of such a person at a noncurriculum-related meeting or activity must be submitted to the building principal at least seven (7) school days prior to the meeting.

Extracurricular Activity Registration

Students requesting to form an extracurricular activity must apply in writing to the building principal. At that time and each year thereafter, the extracurricular activity will be required to:

1. Submit a list of its members and officers.
2. Submit a copy of its constitution and/or bylaws.

District Authority

The Superintendent, building principal and/or designee has full authority to prohibit unlawful meetings; maintain discipline and order on school premises; prevent the material and substantial interference with the orderly conduct of educational activities; and protect the well-being of students and other members of the school community.

Scheduling Meetings

Based upon availability and advance request, properly registered extracurricular activities may conduct meetings on school premises before and after school and during the lunch hour, as the schedule permits.

Requests for permission to schedule meetings of extracurricular activities must be submitted on the district form to the building principal or designee at least seven (7) days prior to the meeting.

Presence of Faculty Advisors

To ensure appropriate levels of safety, the district requires the presence of a faculty advisor for all meetings and events of extracurricular activities, whether curriculum-related or not. No school employee will be expected to attend or serve as an advisor for a meeting if the content of the speech at the meeting is contrary to the employee's beliefs.

Meeting/Activity Announcements

The building principal will allow all extracurricular activities, whether curriculum-related or not, to have their meetings and activities announced through district media, such as bulletin boards, morning announcements on the P.A. system, school television program, school calendar, school newspaper, district website, and school hallways for announcement posters, subject to the following requirements:

1. Announcements for such meetings and activities, whether curriculum-related or not, may only include the name of the group; date, time, and place of the meeting or activity; and general subject of the meeting or activity.
2. All announcements must be submitted to the building principal or designee at least one (1) school day in advance of the meeting or activity.
3. The building principal or designee will ensure that all announcements adhere to these requirements and will decide how such announcements may be displayed and/or conveyed.

Dissemination of Policy/Regulations

Copies of pertinent Board policy and administrative regulations will be made available to students, parents/guardians, staff and administrators during regular business hours in the building principal's office.

A copy of pertinent Board policy and administrative regulations will be provided to the student members and faculty advisors of all extracurricular activities upon initial registration and annually thereafter.

Each member of an extracurricular activity will be asked to sign a statement indicating that they have read, understand, and agree to abide by Board policy and administrative regulations.

Equal Treatment

The provisions of this administrative regulation will be applied equally to all extracurricular activities.

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

122-AR-2. STUDENT ELIGIBILITY

The following administrative regulations will be in effect for students participating in extracurricular activities. All staff members, students and parents/guardians must be informed of these regulations. Activity sponsors must follow these requirements for eligibility as they pertain to the participation of students in the various clubs and extracurricular activities.

Academic Standards

Students are academically ineligible if they are failing stated grade requirements. Academic eligibility will be determined on a weekly basis. Teachers will submit names of failing students to the designated administrator.

Students who are academically ineligible cannot participate in activities or represent the school for a period of one (1) week beginning on the Monday following the determination of ineligibility.

Students who fail to obtain the required number of credits to be promoted to the next grade level will be ineligible for the first marking period of the succeeding school year, at which time the student must meet all eligibility requirements.

Academic eligibility will not apply to special events, such as proms and class activities in which the entire class is allowed to participate. Individual eligibility for other events may be determined by the principal or designee.

Academic eligibility will not apply to extracurricular activities in which membership is part of the student's course of study.

Students academically eligible at the time of qualification for district, regional, state, or national competition will be allowed to compete throughout the entire competition.

A student may participate in and meet with an organization if written evidence that the student is receiving academic assistance until the student is determined to be academically eligible is submitted to the sponsor.

Attendance Standards

Students must be in attendance at school in order to participate in an activity.

Students absent from school will not be able to participate in or attend any activities for that day, unless approved by the principal or designee.

Students must be in school by 11:00 a.m. to be considered eligible for activities that day.

Students who arrive at school on time but leave after 1:00 p.m. may participate in an evening event.

Students absent from school on the last day of the school week may not participate in any weekend activities.

Discipline Standards

Students being disciplined by out-of-school suspension may not participate in any activity, either practice or competition, during the term of the suspension.

Students being disciplined by in-school suspension who have completed assigned work may participate in practice but not in competition. The in-school suspension teacher will notify activity advisors daily if a student has violated I.S.S. rules.

The term of suspension includes the time designated by the disciplinarian as the beginning of the suspension through the time indicated as the conclusion of the suspension.

Students who are expelled from district schools cannot participate in district extracurricular activities.

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

122-AR-3. CODE OF CONDUCT FOR EXTRACURRICULAR ACTIVITIES

The goal of the extracurricular program is to provide opportunities for students to pursue interests and develop life skills beyond the classroom.

Activity advisors will create a roster of students who are members or participants of a group and will maintain attendance records.

This Code of Conduct applies to all students participating in extracurricular activities as defined in Board policy.

Students must conduct themselves at all times, including after school and on days school is not in session, as good citizens and representatives of their school; they must behave in ways that are consistent with good sportsmanship, leadership, and appropriate moral conduct. Students are expected to demonstrate good citizenship and exemplary conduct in the classroom, in the community, and during all facets of an extracurricular activity.

The Code of Conduct describes the expectations and goals of the extracurricular activities program. This Code does not contain a complete list of inappropriate behaviors for students in extracurricular activities. This Code of Conduct will be enforced 365 days a year, twenty-four (24) hours a day. A student may be excluded from activities or competition while the school is conducting an investigation regarding that student's conduct.

Students and their parents/guardians are encouraged to seek assistance from the Student Assistance Program regarding alcohol or other drug problems. Family referrals or self-referrals will be taken into consideration when determining consequences for Code of Conduct violations.

Code Of Conduct

A student participating in an extracurricular activity will be subject to disciplinary action if s/he violates this Code of Conduct for Extracurricular Activities. Violations will be treated cumulatively, with disciplinary penalties increasing with subsequent violations.

Students will not:

1. Violate Board policies or administrative regulations related to student discipline.
2. Consume or be under the influence of a beverage containing alcohol.

3. Use tobacco in any form.
4. Use, be under the influence, possess, buy, sell, barter, or distribute any controlled substance or paraphernalia.
5. Use or possess any object that is or could be considered a weapon or any item that is a look-alike weapon. This prohibition does not prohibit legal use of weapons in cooking and in sports, such as archery, martial arts practice, target shooting, hunting, and skeet.
6. Attend a party or other gathering and/or ride in a vehicle where alcoholic beverages and/or controlled substances are being consumed by minors.
7. Act in an unsportsmanlike manner.
8. Vandalize or steal.
9. Haze other students.
10. Violate the written rules for the activity.
11. Behave in a manner that is detrimental to the good of the group or school.
12. Be insubordinate or disrespectful toward the activity's advisors.
13. Falsify any information contained on any permit or permission form required by the activity.

All students remain subject to the Board's student discipline policies, administrative regulations and/or the school's student handbook and the disciplinary measures listed in them.

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

122-AR-4. LIMITED OPEN FORUM

Secondary schools in the district will grant access to student groups that request to meet for academic, religious, political, or philosophical purposes under a limited open forum provided by the Equal Access Act. The implementation of Board Policy 122, Extracurricular Activities is governed by established administrative regulations.

Establishment of a limited open forum does not limit the authority of the school, the district, its agents, or its employees to maintain order and discipline on school premises; to protect the well-being of students and staff; and to assure that attendance of students at meetings is voluntary.

A limited open forum is established when the school grants an opportunity for one or more noncurriculum-related student groups to meet on school premises during noninstructional time.

Noninstructional time – means the time determined by the administration before actual classroom instruction begins or after actual classroom instruction ends, and the lunch hour. For purposes of determining the beginning and ending of the school day, the school will designate the first period in the day when the majority of the students attend class as the first period; the last period in the day will be the period that is the last class period for the majority of the students.

Noncurriculum-related student group – means any student group that does not directly relate to the curriculum programs offered by the school.

The school will be deemed to offer a fair opportunity for students to conduct meetings within a limited open forum if it uniformly ensures that:

1. The meeting is voluntary and student-initiated.
2. There is no sponsorship of the meeting by the school or any government, its agents or employees.
3. School employees are present at religious meetings only in a nonparticipatory capacity.
4. The meeting does not materially and substantially interfere with the orderly conduct of educational activities within the school.
5. Nonschool persons do not direct, conduct, control, or regularly attend activities of student groups.

Establishment of a limited open forum does not authorize the school or the district to:

1. Influence the form or content of any prayer or other religious activity.
2. Require any person to participate in prayer or other religious activity.
3. Expend public funds beyond the incidental cost of providing the space for the student-initiated meetings.
4. Compel any school employee to attend a meeting if the content of the speech at the meeting is contrary to the beliefs of the employee.
5. Sanction meetings that are otherwise unlawful.
6. Limit the rights of groups of students that are not of a specified numerical size.
7. Abridge the constitutional rights of any person.

Student religious groups and political clubs will be allowed to use school premises on the same basis as other noncurriculum-related groups.

The building principal may approve a student group's use of facilities to conduct a meeting during the open forum, provided that:

1. The meeting will take place during noninstructional time, as determined by the principal.
2. The meeting is voluntary and student-initiated. The principal must be assured that students are the ones promoting such activities and are participating of their own volition. Only students enrolled in the school may request such meetings.
3. School authorities or district personnel do not promote, lead, or participate in such meetings. Principals may assign personnel to supervise these meetings. This action does not constitute sponsorship of such meetings.
4. The presence of school authorities is for the purpose of observation only, and such attendance is nonparticipatory in nature.
5. The school may deny facilities use to students on the basis that such activities or meetings interfere with the instructional program when the meeting interferes with the conduct of regular instructional activities in the school.

6. Student meetings are not controlled, conducted, or directed by persons or groups not affiliated with the schools. Nonschool individuals may attend student meetings but not on a regular basis. The student who requested use of the school facility for a student meeting must receive approval from the principal at least seven (7) days in advance for any nonschool individual who will be attending the meeting and must state the purpose of his/her attendance. All visitors must register at the school office before proceeding to any scheduled student meeting.
7. The meeting is open to all students without regard to race, color, creed, gender, sexual orientation, religion, ancestry, national origin, or handicap/disability.
8. Student-initiated, noncurriculum-related groups must apply for the use of school facilities for student meetings on the appropriate form. Approval or denial will be made by the principal or designee.
9. Use of school equipment by noncurriculum-related groups will be subject to Board policy.
10. Groups denied use of facilities may appeal the decision pursuant to Board Policy 906, Public Complaints.
11. Approved groups will not use the school name, school mascot name, district name or any name that might imply school or district sponsorship.

Any activity that would violate Board policy and/or discipline codes is prohibited on district property. Any student who engages in misconduct is subject to disciplinary action, including suspension and expulsion.

How will students attending the extracurricular meeting(s) be made aware that student discipline rules apply during the meeting and at all times while on school property?

They will be told by the student signing this form.

They will receive a written explanation.

Other: _____

By signing this form, you agree to comply with the Board policy and administrative regulations regarding student extracurricular activities.

Student's Signature: _____ Date: _____

Official Use Only

Date Request Received: _____ Date Approved: _____

Received By: _____ Approved By: _____

Room(s) Assigned: _____

Approval Signature: _____ Date: _____

Student's identification was verified by: _____

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

122-AR-6. REQUEST TO ESTABLISH STUDENT ACTIVITY

NAME OF ORGANIZED STUDENT ACTIVITY: _____

PURPOSE OR OBJECTIVE: (Briefly describe why this organization is being formed.)

BENEFIT: (Briefly describe how the students/district will benefit from the establishment of this organization.)

LEADERSHIP: (Briefly describe how this activity will be organized, how it will be run and whether the officers will be elected or appointed.)

FACULTY ADVISOR: (Name and Subject)

FUNDRAISING:

- Will this organization raise funds? No Yes
- If yes, briefly describe typical fundraising activities and who will be involved.

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

122-AR-7. REQUEST TO CLOSE STUDENT ACTIVITY

Any student activity group that will be closing, or whose major membership will be graduating, or whose major membership will no longer be eligible to participate in future activities of the organization must submit a Request To Close A Student Activity Form for approval before the regularly scheduled Board meeting in June, or as soon as dissolution is anticipated to occur if the closing will occur during a school year. Failure to take any action regarding any unspent balance within one (1) year of the inactivity of the account will deem those funds to be donated to the Student Council fund of the respective school.

NAME OF ORGANIZATION: _____

REASON FOR CLOSING: _____

DISPOSITION OF FUNDS:

Does this organization have any funds remaining? No Yes

If yes, what is the estimated ending balance? \$ _____

What disposition will be made of these funds? (Donation to another activity, purchase of equipment or other contribution to the district, etc.) All funds must be expended.

DATE OF CLOSING: _____

Copies of the Board policy and administrative regulations have been provided to all organizations to provide full understanding of the responsibilities of student activity groups formed in the district.

DATE SUBMITTED: _____ SUBMITTED BY: _____

Principal approval: _____ Date: _____

SECTION 3: UNDERSTANDING OF RISK OF CONCUSSION AND TRAUMATIC BRAIN INJURY

What is a concussion?

A concussion is a brain injury that:

- Is caused by a bump, blow, or jolt to the head or body.
- Can change the way a student’s brain normally works.
- Can occur during Practices and/or Contests in any sport.
- Can happen even if a student has not lost consciousness.
- Can be serious even if a student has just been “dinged” or “had their bell rung.”

All concussions are serious. A concussion can affect a student’s ability to do schoolwork and other activities (such as playing video games, working on a computer, studying, driving, or exercising). Most students with a concussion get better, but it is important to give the concussed student’s brain time to heal.

What are the symptoms of a concussion?

Concussions cannot be seen; however, in a potentially concussed student, **one or more** of the symptoms listed below may become apparent and/or that the student “doesn’t feel right” soon after, a few days after, or even weeks after the injury.

- Headache or “pressure” in head
- Nausea or vomiting
- Balance problems or dizziness
- Double or blurry vision
- Bothered by light or noise
- Feeling sluggish, hazy, foggy, or groggy
- Difficulty paying attention
- Memory problems
- Confusion

What should students do if they believe that they or someone else may have a concussion?

- **Students feeling any of the symptoms set forth above should immediately tell their Coach and their parents.** Also, if they notice any teammate evidencing such symptoms, they should immediately tell their Coach.
- **The student should be evaluated.** A licensed physician of medicine or osteopathic medicine (MD or DO), sufficiently familiar with current concussion management, should examine the student, determine whether the student has a concussion, and determine when the student is cleared to return to participate in interscholastic athletics.
- **Concussed students should give themselves time to get better.** If a student has sustained a concussion, the student’s brain needs time to heal. While a concussed student’s brain is still healing, that student is much more likely to have another concussion. Repeat concussions can increase the time it takes for an already concussed student to recover and may cause more damage to that student’s brain. Such damage can have long term consequences. It is important that a concussed student rest and not return to play until the student receives permission from an MD or DO, sufficiently familiar with current concussion management, that the student is symptom-free.

How can students prevent a concussion? Every sport is different, but there are steps students can take to protect themselves.

- Use the proper sports equipment, including personal protective equipment. For equipment to properly protect a student, it must be:
 - The right equipment for the sport, position, or activity;
 - Worn correctly and the correct size and fit; and
 - Used every time the student Practices and/or competes.
- Follow the Coach’s rules for safety and the rules of the sport.
- Practice good sportsmanship at all times.

If a student believes they may have a concussion: Don’t hide it. Report it. Take time to recover.

I hereby acknowledge that I am familiar with the nature and risk of concussion and traumatic brain injury while participating in interscholastic athletics, including the risks associated with continuing to compete after a concussion or traumatic brain injury.

Student’s Signature _____ Date ____/____/____

I hereby acknowledge that I am familiar with the nature and risk of concussion and traumatic brain injury while participating in interscholastic athletics, including the risks associated with continuing to compete after a concussion or traumatic brain injury.

Parent’s/Guardian’s Signature _____ Date ____/____/____



Parent/Athlete Concussion Information Sheet

A concussion is a type of traumatic brain injury that changes the way the brain normally works. A concussion is caused by bump, blow, or jolt to the head or body that causes the head and brain to move rapidly back and forth. Even a “ding,” “getting your bell rung,” or what seems to be a mild bump or blow to the head can be serious.

WHAT ARE THE SIGNS AND SYMPTOMS OF CONCUSSION?

Signs and symptoms of concussion can show up right after the injury or may not appear or be noticed until days or weeks after the injury.

If an athlete reports **one or more** symptoms of concussion listed below after a bump, blow, or jolt to

Did You Know?

- Most concussions occur *without* loss of consciousness.
- Athletes who have, at any point in their lives, had a concussion have an increased risk for another concussion.
- Young children and teens are more likely to get a concussion and take longer to recover than adults.

the head or body, s/he should be kept out of play the day of the injury and until a health care professional, experienced in evaluating for concussion, says s/he is symptom-free and it’s OK to return to play.

SIGNS OBSERVED BY COACHING STAFF	SYMPTOMS REPORTED BY ATHLETES
Appears dazed or stunned	Headache or “pressure” in head
Is confused about assignment or position	Nausea or vomiting
Forgets an instruction	Balance problems or dizziness
Is unsure of game, score, or opponent	Double or blurry vision
Moves clumsily	Sensitivity to light
Answers questions slowly	Sensitivity to noise
Loses consciousness (<i>even briefly</i>)	Feeling sluggish, hazy, foggy, or groggy
Shows mood, behavior, or personality changes	Concentration or memory problems
Can’t recall events <i>prior</i> to hit or fall	Confusion
Can’t recall events <i>after</i> hit or fall	Just not “feeling right” or “feeling down”

CONCUSSION DANGER SIGNS

In rare cases, a dangerous blood clot may form on the brain in a person with a concussion and crowd the brain against the skull. An athlete should receive immediate medical attention if after a bump, blow, or jolt to the head or body s/he exhibits any of the following danger signs:

- One pupil larger than the other
- Is drowsy or cannot be awakened
- A headache that not only does not diminish, but gets worse
- Weakness, numbness, or decreased coordination
- Repeated vomiting or nausea
- Slurred speech
- Convulsions or seizures
- Cannot recognize people or places
- Becomes increasingly confused, restless, or agitated
- Has unusual behavior
- Loses consciousness (*even a brief loss of consciousness should be taken seriously*)

WHY SHOULD AN ATHLETE REPORT THEIR SYMPTOMS?

If an athlete has a concussion, his/her brain needs time to heal. While an athlete's brain is still healing, s/he is much more likely to have another concussion. Repeat concussions can increase the time it takes to recover. In rare cases, repeat concussions in young athletes can result in brain swelling or permanent damage to their brain. *They can even be fatal.*

Remember

Concussions affect people differently. While most athletes with a concussion recover quickly and fully, some will have symptoms that last for days, or even weeks. A more serious concussion can last for months or longer.

WHAT SHOULD YOU DO IF YOU THINK YOUR ATHLETE HAS A CONCUSSION?

If you suspect that an athlete has a concussion, remove the athlete from play and seek medical attention. Do not try to judge the severity of the injury yourself. Keep the athlete out of play the day of the injury and until a health care professional, experienced in evaluating for concussion, says s/he is symptom-free and it's OK to return to play.

Rest is key to helping an athlete recover from a concussion. Exercising or activities that involve a lot of concentration, such as studying, working on the computer, or playing video games, may cause concussion symptoms to reappear or get worse. After a concussion, returning to sports and school is a gradual process that should be carefully managed and monitored by a health care professional.

It's better to miss one game than the whole season. For more information on concussions, visit: www.cdc.gov/Concussion.

Student-Athlete Name Printed

Student-Athlete Signature

Date

Parent or Legal Guardian Printed

Parent or Legal Guardian Signature

Date



Athlete/Parent/Guardian Sudden Cardiac Arrest Symptoms and Warning Signs Information Sheet and Acknowledgement of Receipt and Review Form

What is sudden cardiac arrest?

Sudden cardiac arrest (SCA) is when the heart stops beating, suddenly and unexpectedly. When this happens blood stops flowing to the brain and other vital organs. SCA is NOT a heart attack. A heart attack may cause SCA, but they are not the same. A heart attack is caused by a blockage that stops the flow of blood to the heart. SCA is a malfunction in the heart's electrical system, causing the heart to suddenly stop beating.

How common is sudden cardiac arrest in the United States?

There are about 300,000 cardiac arrests outside hospitals each year. About 2,000 patients under 25 die of SCA each year.

Are there warning signs?

Although SCA happens unexpectedly, some people may have signs or symptoms, such as:

- dizziness
- lightheadedness
- shortness of breath
- difficulty breathing
- racing or fluttering heartbeat (palpitations)
- syncope (fainting)
- fatigue (extreme tiredness)
- weakness
- nausea
- vomiting
- chest pains

These symptoms can be unclear and confusing in athletes. Often, people confuse these warning signs with physical exhaustion. SCA can be prevented if the underlying causes can be diagnosed and treated.

What are the risks of practicing or playing after experiencing these symptoms?

There are risks associated with continuing to practice or play after experiencing these symptoms. When the heart stops, so does the blood that flows to the brain and other vital organs. Death or permanent brain damage can occur in just a few minutes. Most people who have SCA die from it.

Act 59 – the Sudden Cardiac Arrest Prevention Act (the Act)

The Act is intended to keep student-athletes safe while practicing or playing. The requirements of the Act are:

Information about SCA symptoms and warning signs.

- Every student-athlete and their parent or guardian must read and sign this form. It must be returned to the school before participation in any athletic activity. A new form must be signed and returned each school year.
- Schools may *also* hold informational meetings. The meetings can occur before each athletic season. Meetings may include student-athletes, parents, coaches and school officials. Schools may also want to include doctors, nurses and athletic trainers.

Removal from play/return to play

- Any student-athlete who has signs or symptoms of SCA must be removed from play. The symptoms can happen before, during or after activity. Play includes all athletic activity.
- Before returning to play, the athlete must be evaluated. Clearance to return to play must be in writing. The evaluation must be performed by a licensed physician, certified registered nurse practitioner or cardiologist (heart doctor). The licensed physician or certified registered nurse practitioner may consult any other licensed or certified medical professionals.

I have reviewed and understand the symptoms and warning signs of SCA.

Signature of Student-Athlete

Print Student-Athlete's Name

Date

Signature of Parent/Guardian

Print Parent/Guardian's Name

Date

Book	School District for PNN+
Section	100 Programs
Title	Interscholastic Athletics
Code	123 Vol IV 2025
Status	Active

Purpose

The Board recognizes the value of a program of interscholastic athletics as an integral part of the total school experience for all district students and as a conduit for community involvement.

Definition

For purposes of this policy, the program of **interscholastic athletics includes** all activities relating to competitive or exhibition sport contests, games or events involving individual students or teams of students when such events occur between schools within this district or outside this district.

Authority

It shall be the policy of the Board to offer opportunities for participation in interscholastic athletic programs to male and female students on as equal a basis as is practicable and without discrimination, in accordance with **applicable laws**, regulations **and Board policies**.^{[1][2][3][4][5]}

The Board shall approve a program of interscholastic athletics and require that all facilities utilized in that program, whether or not the property of this Board, properly safeguard both players and spectators and are kept free from hazardous conditions.^[6]

The Board shall determine the standards of eligibility to be met by all students participating in **the interscholastic athletic** program. Such standards shall require that each student, before participating in any interscholastic **athletic** activity, be covered by student accident insurance and undergo a physical examination by a licensed physician **to ensure that there are no obvious illnesses and/or injuries that would place the student or others at enhanced risk of injury**.^{[6][7]}

The **Board adopts the** eligibility standards set by the Constitution **and Bylaws** of the Pennsylvania Interscholastic Athletic Association **(P.I.A.A.)**.

The Board directs that no student may participate in interscholastic athletics who has not:^[6]

1. Met the requirements for academic eligibility.

2. Complied with the requirements of **applicable handbooks**, Board policies and administrative regulations.[8][9][10]
3. Attended school regularly.[11]
4. Been in attendance on the day of the athletic event or practice for the hours required.
5. Returned all school athletic equipment previously used.
6. Adhered to **other** applicable **conduct** standards.

Off-Campus Activities

Student conduct that occurs off school property **or during nonschool hours shall comply with the provisions of the student discipline policy addressing on and off-campus activities.**[10]

Delegation of Responsibility

Each school year, prior to participation in an interscholastic athletic activity, every student athlete and their parent/guardian shall sign and return the **acknowledgment** of receipt and review of the following:[8][9][12][13]

1. Concussion and Traumatic Brain Injury Information Sheet.
2. Sudden Cardiac Arrest Symptoms and Warning Signs Information Sheet, **that includes information about electrocardiogram testing.**

The Superintendent or designee shall annually prepare, approve and present to the Board for its consideration a program of interscholastic athletics, which shall include a complete schedule of events.

The Superintendent shall inform the Board of changes in the schedule as they occur.

The Superintendent or designee shall disseminate rules for the conduct of students participating in interscholastic athletics. Such rules shall be in conformity with regulations of the State Board of Education, the P.I.A.A. and the district.

The Superintendent shall ensure that similar athletic programs are offered to both sexes in proportion to the district's enrollment, **in accordance with Title IX regulations.**[3]

The Superintendent shall ensure that interscholastic athletics are open to all eligible students and that all students are fully informed of the opportunities available to them.[14][15]

Guidelines

Male/Female Athletic Opportunities Report

By October 15 of each year, on the designated disclosure form, the Superintendent or designee shall report to the PA Department of Education the interscholastic athletic

opportunities and treatment for male and female secondary school students for the preceding school year.[\[16\]](#)

By November 1 of each year, the completed disclosure form shall be made available for public inspection during regular business hours and posted on the district's website.[\[16\]](#)

The availability of the completed disclosure form shall be announced by posting a notice on school bulletin boards, in the school newspaper, on any electronic mailing list or list serve, and by any other reasonable means.[\[16\]](#)

Name, Image and Likeness

Students and their parents/guardians are responsible for following the rules set by the P.I.A.A. for the student to maintain their amateur status in order to be continuously eligible to participate in the district's interscholastic athletics program.[\[17\]](#)

Students may use their own name, image and likeness for such permissible activities that include commercial endorsements, promotional activities, social media presence, product or service advertisements and unique digital items/assets.[\[17\]](#)

District employees and any individual affiliated with a P.I.A.A. member school, including booster clubs, coaches, collectives, administrators and alumni, are prohibited from soliciting, arranging, negotiating or paying for a student's use of their name, image and likeness and/or the provision of consideration to a student for the use of their name, image and likeness. This provision does not apply if the use of the name, image and likeness is for their own child.[\[17\]](#)

Students must notify the building principal or Athletic Director upon entering into any type of name, image and likeness contracts or agreements within seventy-two (72) hours of entering into such contract or agreement. Such notification does not serve as approval by the district of any name, image and likeness contract or agreement.[\[17\]](#)

Legal References

1. [22 PA Code 4.27](#)
2. [24 P.S. 1601-C et seq](#)
3. [34 CFR 106.41](#)
4. Pol. 103
5. Pol. 103.1
6. [24 P.S. 511](#)
7. [PIAA Bylaws, Article V](#)
8. Pol. 123.1
9. Pol. 123.2
10. Pol. 218
11. Pol. 204
12. [24 P.S. 5323](#)
13. [24 P.S. 1425](#)
14. [22 PA Code 12.1](#)
15. [22 PA Code 12.4](#)
16. [24 P.S. 1603-C](#)

17. PIAA Bylaws, Article II
24 P.S. 5321 et seq

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

123-AR-0. STUDENT ACKNOWLEDGEMENT FORM

Each student member of an interscholastic athletic program in the school district will receive, at the time s/he joins the team, a copy of Board policy and administrative regulations governing interscholastic athletics.

Each student member must acknowledge that s/he has read, understands, and agrees to abide by the provisions of Board policy and administrative regulations by signing this form.

* * * * *

I, _____, as a team member of the _____
_____, have read Board policy and
administrative regulations governing interscholastic athletics.

I understand and agree to abide by the provisions of Board policy and administrative regulations and understand that if I violate those provisions, I may lose my right to participate in interscholastic athletics.

Student Signature

Date

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

123-AR-1. STUDENT ELIGIBILITY

The following administrative regulations will be in effect for students participating in interscholastic athletics. All staff members, students and parents/guardians must be informed of these regulations. Coaches must follow these requirements for eligibility as they pertain to the participation of students in the various athletic programs.

Academic Standards

Students are academically ineligible if they are failing stated grade requirements. Academic eligibility will be determined on a weekly basis. Teachers will submit names of failing students to the designated administrator.

Students who are academically ineligible cannot participate in activities or represent the school for a period of one (1) week beginning on the Monday following the determination of ineligibility.

Students who fail to obtain the required number of credits to be promoted to the next grade level will be ineligible for the first marking period of the succeeding school year, at which time the student must meet all eligibility requirements.

Students academically eligible at the time of qualification for district, regional, state, or national competition will be allowed to compete throughout the entire competition.

A student may participate in and meet with a team if written evidence that the student is receiving academic assistance until the student is determined to be academically eligible is submitted to the coach.

Attendance Standards

Students must be in attendance at school in order to participate in an activity.

Students absent from school will not be able to participate in or attend any interscholastic athletic programs for that day, unless approved by the principal or designee.

Students must be in school by 11:00 a.m. to be considered eligible for activities that day.

Students who arrive at school on time but leave after 1:00 p.m. may participate in an evening event.

Students absent from school on the last day of the school week may not participate in any weekend events.

Discipline Standards

Students being disciplined by out-of-school suspension may not participate in interscholastic athletics, either practice or competition, during the term of the suspension.

Students being disciplined by in-school suspension who have completed assigned work may participate in practice but not in competition. The in-school suspension teacher will notify coaches daily if a student has violated I.S.S. rules.

The term of suspension includes the time designated by the disciplinarian as the beginning of the suspension through the time indicated as the conclusion of the suspension.

Students who are expelled from district schools cannot participate in district interscholastic athletic programs.

P.I.A.A. Standards

Students must pass a physical examination given by a qualified physician and have parental permission in order to participate.

All P.I.A.A. requirements must be followed for all interscholastic athletic programs. The Athletic Director or designee and coaches are responsible to ensure that these requirements are enforced.

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

123-AR-2. CODE OF CONDUCT FOR INTERSCHOLASTIC ATHLETICS

The goal of the interscholastic athletic programs is to provide opportunities for students to pursue interests and develop life skills beyond the classroom.

Coaches will create a roster of students who are members or participants on the team and will maintain attendance records.

This Code of Conduct applies to all students participating in interscholastic athletic programs as defined in Board policy.

Students must conduct themselves at all times, including after school and on days school is not in session, as good citizens and representatives of their school; they must behave in ways that are consistent with good sportsmanship, leadership, and appropriate moral conduct. Students are expected to demonstrate good citizenship and exemplary conduct in the classroom, in the community, and during all facets of an interscholastic athletic event.

The Code of Conduct describes the expectations and goals of the interscholastic athletic programs. This Code does not contain a complete list of inappropriate behaviors for students in interscholastic athletics. This Code of Conduct will be enforced 365 days a year, twenty-four (24) hours a day. A student may be excluded from activities or competition while the school is conducting an investigation regarding that student's conduct.

Students and their parents/guardians are encouraged to seek assistance from the Student Assistance Program regarding alcohol or other drug problems. Family referrals or self-referrals will be taken into consideration when determining consequences for Code of Conduct violations.

Code Of Conduct

A student participating in interscholastic athletics will be subject to disciplinary action if s/he violates this Code of Conduct for Interscholastic Athletics. Violations will be treated cumulatively, with disciplinary penalties increasing with subsequent violations.

Students will not:

1. Violate Board policies or administrative regulations related to student discipline.
2. Consume or be under the influence of a beverage containing alcohol.

3. Use tobacco in any form.
4. Use, be under the influence, possess, buy, sell, barter, or distribute any controlled substance or paraphernalia.
5. Use or possess any object that is or could be considered a weapon or any item that is a look-alike weapon. This prohibition does not prohibit legal use of weapons in cooking and in sports, such as archery, martial arts practice, target shooting, hunting, and skeet.
6. Attend a party or other gathering and/or ride in a vehicle where alcoholic beverages and/or controlled substances are being consumed by minors.
7. Act in an unsportsmanlike manner.
8. Vandalize or steal.
9. Haze other students.
10. Violate the written rules for the interscholastic athletic program.
11. Behave in a manner that is detrimental to the good of the group or school.
12. Be insubordinate or disrespectful toward the sport's coaches.
13. Falsify any information contained on any permit or permission form required by the program.

All students remain subject to the Board's student discipline policies, administrative regulations and/or the school's student handbook and the disciplinary measures listed in them.

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

123-AR-3. P.I.A.A. FORMS

INITIAL EVALUATION: Prior to any student participating in Practices, Inter-School Practices, Scrimmages, and/or Contests, at any P.I.A.A. member school in any school year, the student is required to:

1. Complete a Comprehensive Initial Pre-Participation Physical Evaluation (CIPPE); and
2. Have the appropriate person(s) complete the first six (6) Sections of the CIPPE Form.

Upon completion of Sections 1 and 2 by the parent/guardian; Sections 3, 4 and 5 by the student and parent/guardian; and Section 6 by an Authorized Medical Examiner (AME), those Sections must be turned in to the principal, or the principal's designee, of the student's school for retention by the school. The CIPPE may not be performed earlier than June 1st and shall be effective, regardless of when performed during a school year, until the next May 31st.

SUBSEQUENT SPORT(S) IN THE SAME SCHOOL YEAR: Following completion of a CIPPE, the same student seeking to participate in Practices, Inter-School Practices, Scrimmages, and/or Contests in subsequent sport(s) in the same school year, must complete Section 7 of this form and must turn in that Section to the principal, or principal's designee, of his/her school. The principal, or the principal's designee, will then determine whether Section 8 need be completed.

The link below accesses the list of P.I.A.A. forms, including the CIPPE form with the following sections:

Personal and Emergency Information.

Certification of Parent/Guardian.

Understanding of Risk of Concussion and Traumatic Brain Injury.

Understanding of Sudden Cardiac Arrest Symptoms and Warning Signs.

Health History.

P.I.A.A. Comprehensive Initial Pre-Participation Physical Evaluation and Certification of Authorized Medical Examiner.

Re-Certification by Parent/Guardian.

Re-Certification by Licensed Physician of Medicine or Osteopathic Medicine.

CIPPE Minimum Wrestling Weight.

<http://www.piaa.org/resources/forms/default.aspx>

SECTION 3: UNDERSTANDING OF RISK OF CONCUSSION AND TRAUMATIC BRAIN INJURY

What is a concussion?

A concussion is a brain injury that:

- Is caused by a bump, blow, or jolt to the head or body.
- Can change the way a student’s brain normally works.
- Can occur during Practices and/or Contests in any sport.
- Can happen even if a student has not lost consciousness.
- Can be serious even if a student has just been “dinged” or “had their bell rung.”

All concussions are serious. A concussion can affect a student’s ability to do schoolwork and other activities (such as playing video games, working on a computer, studying, driving, or exercising). Most students with a concussion get better, but it is important to give the concussed student’s brain time to heal.

What are the symptoms of a concussion?

Concussions cannot be seen; however, in a potentially concussed student, **one or more** of the symptoms listed below may become apparent and/or that the student “doesn’t feel right” soon after, a few days after, or even weeks after the injury.

- Headache or “pressure” in head
- Nausea or vomiting
- Balance problems or dizziness
- Double or blurry vision
- Bothered by light or noise
- Feeling sluggish, hazy, foggy, or groggy
- Difficulty paying attention
- Memory problems
- Confusion

What should students do if they believe that they or someone else may have a concussion?

- **Students feeling any of the symptoms set forth above should immediately tell their Coach and their parents.** Also, if they notice any teammate evidencing such symptoms, they should immediately tell their Coach.
- **The student should be evaluated.** A licensed physician of medicine or osteopathic medicine (MD or DO), sufficiently familiar with current concussion management, should examine the student, determine whether the student has a concussion, and determine when the student is cleared to return to participate in interscholastic athletics.
- **Concussed students should give themselves time to get better.** If a student has sustained a concussion, the student’s brain needs time to heal. While a concussed student’s brain is still healing, that student is much more likely to have another concussion. Repeat concussions can increase the time it takes for an already concussed student to recover and may cause more damage to that student’s brain. Such damage can have long term consequences. It is important that a concussed student rest and not return to play until the student receives permission from an MD or DO, sufficiently familiar with current concussion management, that the student is symptom-free.

How can students prevent a concussion? Every sport is different, but there are steps students can take to protect themselves.

- Use the proper sports equipment, including personal protective equipment. For equipment to properly protect a student, it must be:
 - The right equipment for the sport, position, or activity;
 - Worn correctly and the correct size and fit; and
 - Used every time the student Practices and/or competes.
- Follow the Coach’s rules for safety and the rules of the sport.
- Practice good sportsmanship at all times.

If a student believes they may have a concussion: Don’t hide it. Report it. Take time to recover.

I hereby acknowledge that I am familiar with the nature and risk of concussion and traumatic brain injury while participating in interscholastic athletics, including the risks associated with continuing to compete after a concussion or traumatic brain injury.

Student’s Signature _____ Date ____/____/____

I hereby acknowledge that I am familiar with the nature and risk of concussion and traumatic brain injury while participating in interscholastic athletics, including the risks associated with continuing to compete after a concussion or traumatic brain injury.

Parent’s/Guardian’s Signature _____ Date ____/____/____



Parent/Athlete Concussion Information Sheet

A concussion is a type of traumatic brain injury that changes the way the brain normally works. A concussion is caused by bump, blow, or jolt to the head or body that causes the head and brain to move rapidly back and forth. Even a “ding,” “getting your bell rung,” or what seems to be a mild bump or blow to the head can be serious.

WHAT ARE THE SIGNS AND SYMPTOMS OF CONCUSSION?

Signs and symptoms of concussion can show up right after the injury or may not appear or be noticed until days or weeks after the injury.

If an athlete reports **one or more** symptoms of concussion listed below after a bump, blow, or jolt to

Did You Know?

- Most concussions occur *without* loss of consciousness.
- Athletes who have, at any point in their lives, had a concussion have an increased risk for another concussion.
- Young children and teens are more likely to get a concussion and take longer to recover than adults.

the head or body, s/he should be kept out of play the day of the injury and until a health care professional, experienced in evaluating for concussion, says s/he is symptom-free and it’s OK to return to play.

SIGNS OBSERVED BY COACHING STAFF	SYMPTOMS REPORTED BY ATHLETES
Appears dazed or stunned	Headache or “pressure” in head
Is confused about assignment or position	Nausea or vomiting
Forgets an instruction	Balance problems or dizziness
Is unsure of game, score, or opponent	Double or blurry vision
Moves clumsily	Sensitivity to light
Answers questions slowly	Sensitivity to noise
Loses consciousness (<i>even briefly</i>)	Feeling sluggish, hazy, foggy, or groggy
Shows mood, behavior, or personality changes	Concentration or memory problems
Can’t recall events <i>prior</i> to hit or fall	Confusion
Can’t recall events <i>after</i> hit or fall	Just not “feeling right” or “feeling down”

CONCUSSION DANGER SIGNS

In rare cases, a dangerous blood clot may form on the brain in a person with a concussion and crowd the brain against the skull. An athlete should receive immediate medical attention if after a bump, blow, or jolt to the head or body s/he exhibits any of the following danger signs:

- One pupil larger than the other
- Is drowsy or cannot be awakened
- A headache that not only does not diminish, but gets worse
- Weakness, numbness, or decreased coordination
- Repeated vomiting or nausea
- Slurred speech
- Convulsions or seizures
- Cannot recognize people or places
- Becomes increasingly confused, restless, or agitated
- Has unusual behavior
- Loses consciousness (*even a brief loss of consciousness should be taken seriously*)

WHY SHOULD AN ATHLETE REPORT THEIR SYMPTOMS?

If an athlete has a concussion, his/her brain needs time to heal. While an athlete's brain is still healing, s/he is much more likely to have another concussion. Repeat concussions can increase the time it takes to recover. In rare cases, repeat concussions in young athletes can result in brain swelling or permanent damage to their brain. *They can even be fatal.*

Remember

Concussions affect people differently. While most athletes with a concussion recover quickly and fully, some will have symptoms that last for days, or even weeks. A more serious concussion can last for months or longer.

WHAT SHOULD YOU DO IF YOU THINK YOUR ATHLETE HAS A CONCUSSION?

If you suspect that an athlete has a concussion, remove the athlete from play and seek medical attention. Do not try to judge the severity of the injury yourself. Keep the athlete out of play the day of the injury and until a health care professional, experienced in evaluating for concussion, says s/he is symptom-free and it's OK to return to play.

Rest is key to helping an athlete recover from a concussion. Exercising or activities that involve a lot of concentration, such as studying, working on the computer, or playing video games, may cause concussion symptoms to reappear or get worse. After a concussion, returning to sports and school is a gradual process that should be carefully managed and monitored by a health care professional.

It's better to miss one game than the whole season. For more information on concussions, visit: www.cdc.gov/Concussion.

Student-Athlete Name Printed

Student-Athlete Signature

Date

Parent or Legal Guardian Printed

Parent or Legal Guardian Signature

Date

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

123-AR-6. ATHLETIC SAFETY

School administrators and coaches shall take appropriate measures to provide a safe, healthy experience for participants in the athletic program to minimize the number and degree of serious athletic injuries. The following safety regulations shall be implemented:

General Safety Procedures For Athletics	
	Safety is always emphasized.
	Head coach/coaching staff has completed first aid training.
	Head coach/coaching staff is qualified to render CPR.
	Head coach/coaching staff has completed concussion management training by an approved provider.
	Head coach/coaching staff has completed training for sudden cardiac arrest by an approved provider.
	Players warm up thoroughly before participating and cool down thoroughly after participating.
	Safety is emphasized when teaching techniques and elements of play.
	Thorough, preseason medical examination required for each athlete who tries out for and/or participates on an athletic team.
	Injuries are inspected thoroughly and treated seriously.
	Injuries are analyzed to determine cause and to attempt to prevent in the future.
	Tactics and techniques that lead to injuries are discouraged.
	Practice sessions are planned/scheduled carefully and are of appropriate length.
	Adequate protective equipment is provided.
	Careful attention is given to proper fit and adjustment of equipment.
	Equipment is properly maintained.
	Players and coaches are knowledgeable of game rules.
	Participants inform the coach of any injury(ies).
	Coach emphasizes fair play, self-control, consideration for others and proper conduct in all situations.
	Adequate paramedic coverage is available at each home contest, as necessary.
	Coach is informed of paramedic coverage provided by host schools at away contests.
Athletic Practices And Contests During Extreme Heat	
	Precautions are taken for excessive heat during practices and contests.
	Coaches are aware of and take measures to prevent heat exhaustion, heat stroke and other injuries.
	Players are aware of signs and symptoms of heat exhaustion and instructed to notify the coach immediately when certain signs and symptoms of heat exhaustion occur.

	Coaches immediately remove players from practice/contests and administer first aid upon appearance of heat-related symptoms.
	Players are acclimated slowly to heat.
	Unlimited water is available at practices/games.
	Water breaks are taken during hot weather or long practices.
	Coaching staff checks humidity levels on practice days during periods of extreme heat.
	During hot weather, weight loss is monitored.
	All heat-related injuries are treated seriously.
	Pre-game warm-ups are shortened to include only stretching exercise when the heat level is excessive.
	Extra water/ice provided by school for team use.
	During extreme heat, players are permitted to remove head coverings when not participating.

Participation After Injury

When a player has sustained serious injury that may be aggravated by continued participation in the game or practice, the coach shall receive permission from a physician before the player re-enters the game or participates in practice.

NOTE: See 123.1-AR-0. Sports-Related Concussion/Mild Traumatic Brain Injury.

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

123-AR-7. PROPOSAL FOR ATHLETIC PROGRAM

A written request for the establishment or expansion of an athletic program will be submitted to the Athletic Director for review and recommendation to the Superintendent.

The request must include, but is not limited to, the following:

1. Title and description of program being requested.
2. Evidence that the administration of the school(s) affected has been involved in the development of the proposal. The recommendation of the administrators must be included.
3. Approximate number of students to be served.
4. Statement of how the proposed program relates to existing athletic programs of the district – complimentary, new, competitive, etc.
5. Cost projection – resources required; finances; facilities; personnel, including scheduled season, practices, etc.

LAMPETER-STRASBURG SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED:

REVISED:

123-AR-8. PROPOSAL FOR ATHLETIC PROGRAM FORM

1. Title and description of the program being requested.

2. Evidence that the administration of the school(s) affected has been involved in the development of the proposal. The recommendation of the administrators must be included.

3. Approximate number of students to be served. _____

4. Statement of how the proposed program relates to existing athletic programs of the district (complimentary, new, competitive, etc.).

5. Cost projection – resources required; finances; facilities; personnel, including scheduled season, practices, etc.

<u>Required Resource</u>	<u>Amount</u>
Finances	_____
Facilities	_____
Personnel	_____
Practices	_____
Equipment	_____
Other _____	_____
Other _____	_____
Other _____	_____
Estimated Total	_____



Athlete/Parent/Guardian Sudden Cardiac Arrest Symptoms and Warning Signs Information Sheet and Acknowledgement of Receipt and Review Form

What is sudden cardiac arrest?

Sudden cardiac arrest (SCA) is when the heart stops beating, suddenly and unexpectedly. When this happens blood stops flowing to the brain and other vital organs. SCA is NOT a heart attack. A heart attack may cause SCA, but they are not the same. A heart attack is caused by a blockage that stops the flow of blood to the heart. SCA is a malfunction in the heart's electrical system, causing the heart to suddenly stop beating.

How common is sudden cardiac arrest in the United States?

There are about 300,000 cardiac arrests outside hospitals each year. About 2,000 patients under 25 die of SCA each year.

Are there warning signs?

Although SCA happens unexpectedly, some people may have signs or symptoms, such as:

- dizziness
- lightheadedness
- shortness of breath
- difficulty breathing
- racing or fluttering heartbeat (palpitations)
- syncope (fainting)
- fatigue (extreme tiredness)
- weakness
- nausea
- vomiting
- chest pains

These symptoms can be unclear and confusing in athletes. Often, people confuse these warning signs with physical exhaustion. SCA can be prevented if the underlying causes can be diagnosed and treated.

What are the risks of practicing or playing after experiencing these symptoms?

There are risks associated with continuing to practice or play after experiencing these symptoms. When the heart stops, so does the blood that flows to the brain and other vital organs. Death or permanent brain damage can occur in just a few minutes. Most people who have SCA die from it.

Act 59 – the Sudden Cardiac Arrest Prevention Act (the Act)

The Act is intended to keep student-athletes safe while practicing or playing. The requirements of the Act are:

Information about SCA symptoms and warning signs.

- Every student-athlete and their parent or guardian must read and sign this form. It must be returned to the school before participation in any athletic activity. A new form must be signed and returned each school year.
- Schools may *also* hold informational meetings. The meetings can occur before each athletic season. Meetings may include student-athletes, parents, coaches and school officials. Schools may also want to include doctors, nurses and athletic trainers.

Removal from play/return to play

- Any student-athlete who has signs or symptoms of SCA must be removed from play. The symptoms can happen before, during or after activity. Play includes all athletic activity.
- Before returning to play, the athlete must be evaluated. Clearance to return to play must be in writing. The evaluation must be performed by a licensed physician, certified registered nurse practitioner or cardiologist (heart doctor). The licensed physician or certified registered nurse practitioner may consult any other licensed or certified medical professionals.

I have reviewed and understand the symptoms and warning signs of SCA.

Signature of Student-Athlete

Print Student-Athlete's Name

Date

Signature of Parent/Guardian

Print Parent/Guardian's Name

Date

Book	Policy Manual
Section	100 Programs
Title	Sudden Cardiac Arrest
Code	123.2
Status	From PSBA

Authority

The Board recognizes the importance of ensuring the safety of students participating in the district's athletic programs. This policy has been developed to provide guidance for prevention and recognition of sudden cardiac arrest in student athletes. [\[1\]](#)

Definition

Athletic activity shall mean all of the following: [\[1\]](#)

1. Interscholastic athletics. [\[2\]](#)
2. An athletic contest or competition, other than interscholastic athletics, that is sponsored by or associated with the **district**, including cheerleading, club-sponsored sports activities and sports activities sponsored by school-affiliated organizations. [\[3\]](#)
3. Noncompetitive cheerleading that is sponsored by or associated with the **district**. [\[3\]](#)
4. Practices, interschool practices and scrimmages for all athletic activities, **as defined above**. [\[2\]](#)[\[3\]](#)

Delegation of Responsibility

Each school year, prior to participation in an athletic activity, every student athlete and **their** parent/guardian shall sign and return the acknowledgement of receipt and review of the Sudden Cardiac Arrest Symptoms and Warning Signs Information Sheet **that includes information about electrocardiogram testing**. [\[1\]](#)

Guidelines

The school shall hold an informational meeting prior to the start of each athletic season for all competitors regarding the symptoms and warning signs of sudden cardiac arrest **and information about electrocardiogram testing**. In addition to the student athletes, such meetings may include parents/guardians, coaches, other appropriate school officials, physicians, **cardiologists**, and athletic trainers. [\[1\]](#)

Removal From Play

A student who, as determined by a game official, coach from the student's team, certified athletic trainer, licensed physician, or other official designated by the district, exhibits signs or symptoms of sudden cardiac arrest while participating in an athletic activity shall be removed by the coach from participation at that time. [\[1\]](#)

Any student known to have exhibited signs or symptoms of sudden cardiac arrest prior to or following an athletic activity shall be prevented from participating in athletic activities.[\[1\]](#)

Return to Play

The coach shall not return a student to participation until the student is evaluated and cleared for return to participation in writing by a licensed physician, certified registered nurse practitioner or cardiologist.[\[1\]](#)

Training

All coaches shall annually, prior to coaching an athletic activity, complete the sudden cardiac arrest training course offered by a provider approved by the PA Department of Health.[\[1\]](#)

Penalties

A coach found in violation of the provisions of this policy related to removal from play and return to play shall be subject to the following **minimum** penalties:[\[1\]](#)

1. For a **first** violation, suspension from coaching any athletic activity for the remainder of the season.
2. For a **second** violation, suspension from coaching any athletic activity for the remainder of the season and for the next season.
3. For a **third** violation, permanent suspension from coaching any athletic activity.

Legal

[1. 24 P.S. 1425](#)

2. Pol. 123

3. Pol. 122

Pol. 822



Athlete/Parent/Guardian Sudden Cardiac Arrest Symptoms and Warning Signs Information Sheet and Acknowledgement of Receipt and Review Form

What is sudden cardiac arrest?

Sudden cardiac arrest (SCA) is when the heart stops beating, suddenly and unexpectedly. When this happens blood stops flowing to the brain and other vital organs. SCA is NOT a heart attack. A heart attack may cause SCA, but they are not the same. A heart attack is caused by a blockage that stops the flow of blood to the heart. SCA is a malfunction in the heart's electrical system, causing the heart to suddenly stop beating.

How common is sudden cardiac arrest in the United States?

There are about 300,000 cardiac arrests outside hospitals each year. About 2,000 patients under 25 die of SCA each year.

Are there warning signs?

Although SCA happens unexpectedly, some people may have signs or symptoms, such as:

- dizziness
- lightheadedness
- shortness of breath
- difficulty breathing
- racing or fluttering heartbeat (palpitations)
- syncope (fainting)
- fatigue (extreme tiredness)
- weakness
- nausea
- vomiting
- chest pains

These symptoms can be unclear and confusing in athletes. Often, people confuse these warning signs with physical exhaustion. SCA can be prevented if the underlying causes can be diagnosed and treated.

What are the risks of practicing or playing after experiencing these symptoms?

There are risks associated with continuing to practice or play after experiencing these symptoms. When the heart stops, so does the blood that flows to the brain and other vital organs. Death or permanent brain damage can occur in just a few minutes. Most people who have SCA die from it.

Act 59 – the Sudden Cardiac Arrest Prevention Act (the Act)

The Act is intended to keep student-athletes safe while practicing or playing. The requirements of the Act are:

Information about SCA symptoms and warning signs.

- Every student-athlete and their parent or guardian must read and sign this form. It must be returned to the school before participation in any athletic activity. A new form must be signed and returned each school year.
- Schools may *also* hold informational meetings. The meetings can occur before each athletic season. Meetings may include student-athletes, parents, coaches and school officials. Schools may also want to include doctors, nurses and athletic trainers.

Removal from play/return to play

- Any student-athlete who has signs or symptoms of SCA must be removed from play. The symptoms can happen before, during or after activity. Play includes all athletic activity.
- Before returning to play, the athlete must be evaluated. Clearance to return to play must be in writing. The evaluation must be performed by a licensed physician, certified registered nurse practitioner or cardiologist (heart doctor). The licensed physician or certified registered nurse practitioner may consult any other licensed or certified medical professionals.

I have reviewed and understand the symptoms and warning signs of SCA.

Signature of Student-Athlete

Print Student-Athlete's Name

Date

Signature of Parent/Guardian

Print Parent/Guardian's Name

Date