

NEW ISSUE - BOOK ENTRY ONLY

RATINGS: S&P: "A" (Stable Outlook) (Underlying)

S&P: "AA" (Stable Outlook) (BAM Insured)

(See "RATINGS" herein)

In the opinion of Bond Counsel, under existing statutes, regulations, rulings and court decisions, interest on the Bonds, including interest in the form of original issue discount, if any, will not be includible in gross income of the holders thereof for federal income tax purposes, assuming continuing compliance by the School District with the requirements of the Internal Revenue Code of 1986, as amended (the "Code"). Interest on the Bonds will not be a specific preference item for purposes of computing the federal alternative minimum tax on individuals; however, such interest is taken into account in determining the annual adjusted financial statement income of certain corporations for the purpose of computing the alternative minimum tax imposed on corporations under the Code for tax years beginning after December 31, 2022. Under the laws of the Commonwealth of Pennsylvania, as enacted and construed on the date hereof, interest on the Bonds is exempt from Pennsylvania personal income tax and Pennsylvania corporate net income tax. See "TAX MATTERS" herein.

\$78,060,000*

**SCHOOL DISTRICT OF LANCASTER
(Lancaster County, Pennsylvania)**

Consisting of:

\$18,665,000* General Obligation Bonds, Series A of 2025

\$59,395,000* General Obligation Bonds, Series B of 2025

Bonds Dated: Date of delivery

Principal Due: June 1, as shown on inside cover

Denomination: Integral multiples of \$5,000

Interest Payable: June 1 and December 1

First Interest Payment: June 1, 2025

Form: DTC Book-Entry Only

Legal Investment for Fiduciaries in Pennsylvania: The Bonds are a legal investment for fiduciaries in the Commonwealth of Pennsylvania under the Probate, Estate and Fiduciaries Code, Act of June 30, 1972, No. 164, P.L. 508 as amended and supplemented.

General: The General Obligation Bonds, consisting of \$18,665,000*, Series A of 2024 (the "2025A Bonds") and \$59,395,000*, Series B of 2024 (the "2025B Bonds") in the aggregate principal amount of \$78,060,000* (collectively and together, the "Bonds") are being issued by the School District of Lancaster (the "School District"), a public school district located in Lancaster County, Pennsylvania. The Bonds will be registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York ("DTC"). Purchases of the Bonds can be made only under the book-entry system of DTC, and purchasers will not receive certificates representing their interests in the Bonds. While DTC, or its nominee Cede & Co., is the registered owner of the Bonds, payments of the principal of and interest on the Bonds will be made by Zions Bancorporation, National Association, as paying agent, directly to Cede & Co. Disbursement of such payments to the DTC Participants is the responsibility of DTC, and disbursement of such payments to Beneficial Owners of the Bonds is the responsibility of the DTC Participants and the Indirect Participants. See "**BOOK-ENTRY ONLY SYSTEM**" herein. Interest on the Bonds is payable initially on June 1, 2025, and thereafter, semiannually on June 1 and December 1 of each year.

Security: The Bonds are payable from the tax and other general revenues of the School District. The School District has covenanted that it will provide in its budget in each year, and will appropriate from its general revenues in each such year, the amount of the debt service due on the Bonds for such year and will duly and punctually pay or cause to be paid from funds deposited by the School District in the respective sinking funds established under the Resolution's adopted by the School District on June 21, 2022 and March 21, 2023, authorizing and securing the Bonds, or from any other of its legally available revenue or funds, the principal of every Bond and the interest thereon at the dates and place and in the manner stated in the Bonds, and for such budgeting, appropriation and payment the School District has irrevocably pledged its full faith, credit and taxing power, which taxing power includes the power to levy *ad valorem* taxes on all taxable property in the School District, within limitations provided by law (see "**SECURITY AND SOURCES OF PAYMENT FOR THE BONDS**", **APPENDIX A - "TAXING POWERS AND LIMITS"** and "**PENNSYLVANIA ACTS AFFECTING CERTAIN LOCAL TAXING POWERS OF SCHOOL DISTRICTS**" – "**Taxpayer Relief Act (Act 1)**" herein).

Redemption: The Bonds are subject to optional redemption prior to their stated maturity dates, as described herein.

Proceeds of the 2025A Bonds will be used to: (1) currently refund the School District's outstanding General Obligation Bonds, Series A of 2016; and (2) pay the related costs, including the costs of issuing the 2025A Bonds.

Proceeds of the 2025B Bonds will be used to provide funds to: (1) various capital projects of the School District; and (2) pay the costs of issuing and insuring the 2025B Bonds.

Bond Insurance: The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under separate municipal bond insurance policies to be issued concurrently with the delivery of the Bonds by **Build America Mutual Assurance Company ("BAM")**.



The Bonds are offered for delivery when, as and if issued by the School District and received by the Underwriter, subject to the approving legal opinion of Saxton & Stump, LLC, Lancaster, Pennsylvania, as Bond Counsel to the School District, to be furnished upon delivery of the Bonds. Certain legal matters will be passed upon by Saxton & Stump, LLC, Lancaster, Pennsylvania, as Solicitor for the School District, and for the Underwriter by its limited scope underwriter's counsel, McNees Wallace & Nurick LLC, Lancaster, Pennsylvania. It is expected that the Bonds will be available for delivery through the facilities of DTC, on or about February ____, 2025.

RAYMOND JAMES®

*Preliminary, subject to change.

\$78,060,000*

SCHOOL DISTRICT OF LANCASTER

(Lancaster County, Pennsylvania)

Consisting of:

\$18,665,000* General Obligation Bonds, Series A of 2025

\$59,395,000* General Obligation Bonds, Series B of 2025

Bonds Dated: Date of delivery

Principal Due: June 1, as shown on inside cover

Denomination: Integral multiples of \$5,000

Interest Payable: June 1 and December 1

First Interest Payment: June 1, 2025

Form: DTC Book-entry Only

2025A BOND MATURITY SCHEDULE

(June 1)	Principal	Interest			CUSIP
<u>Year</u>	<u>Amount</u>	<u>Rate</u>	<u>Yield</u>	<u>Price</u>	<u>Numbers ⁽¹⁾</u>
2026					514383
2027					
2028					
2029					
2030					
2031					
2032					
2033					
2034					
2035					

2025B BOND MATURITY SCHEDULE

(June 1)	Principal	Interest			CUSIP
<u>Year</u>	<u>Amount</u>	<u>Rate</u>	<u>Yield</u>	<u>Price</u>	<u>Numbers ⁽¹⁾</u>
2026					514383
2027					
2028					
2029					
2030					
2031					
2032					
2033					
2034					
2035					
2036					
2037					
2038					
2039					
2040					
2041					
2042					
2043					
2044					

⁽¹⁾The CUSIP (Committee on Uniform Securities Identification Procedures) numbers have been assigned by an organization not affiliated with the School District or the Underwriter, and such parties are not responsible for the selection or use of the CUSIP numbers. The CUSIP numbers are included solely for the convenience of Bondholders and no representation is made as to the correctness of such CUSIP numbers. CUSIP numbers assigned to securities may be changed during the term of such securities based on a number of factors including, but not limited to, the refunding or defeasance of such issue or the use of secondary market financial products. Neither the School District nor the Underwriter has agreed to, and there is no duty or obligation to, update this Official Statement to reflect any change or correction in the CUSIP numbers set forth above.

*Preliminary, subject to change.

No dealer, broker, salesman or other person has been authorized by the School District or the Underwriters to give any information or to make any representation, other than that given or made in this Official Statement, and if given or made, any such other information or representation may not be relied upon as having been authorized by the School District or the Underwriters. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of the Bonds by any person in any jurisdiction in which it is unlawful for such person to make such offer, solicitation or sale. This Official Statement has been approved by the School District and, while the information set forth in this Official Statement has been furnished by the School District and other sources which are believed to be reliable, such information is not guaranteed as to accuracy or completeness, and is not to be construed as a representation by the Underwriters or, as to information obtained from other sources, by the School District. The information and expressions of opinion set forth in this Official Statement are subject to change without notice and neither the delivery of this Official Statement nor any sale made under this Official Statement shall, under any circumstances, create any implication that the affairs of the School District have remained unchanged since the date of this Official Statement.

IN CONNECTION WITH THIS OFFERING, THE UNDERWRITER’S MAY OVER-ALLOT OR EFFECT TRANSACTIONS WHICH STABILIZE OR MAINTAIN THE MARKET PRICE OF THE BONDS AND NOTES AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME.

THE ORDER AND PLACEMENT OF MATERIALS IN THIS OFFICIAL STATEMENT, INCLUDING THE APPENDICES, ARE NOT TO BE DEEMED A DETERMINATION OF RELEVANCE, MATERIALITY OR IMPORTANCE, AND THIS OFFICIAL STATEMENT, INCLUDING THE APPENDICES MUST BE CONSIDERED IN ITS ENTIRETY. THE OFFERING OF THE BONDS AND NOTES ARE MADE ONLY BY THE MEANS OF THIS ENTIRE OFFICIAL STATEMENT.

THE UNDERWRITERS HAVE PROVIDED THE FOLLOWING SENTENCE FOR INCLUSION IN THIS OFFICIAL STATEMENT. THE UNDERWRITERS HAVE REVIEWED THE INFORMATION IN THIS OFFICIAL STATEMENT PURSUANT TO ITS RESPONSIBILITIES TO INVESTORS UNDER THE FEDERAL SECURITIES LAWS, BUT THE UNDERWRITERS DO NOT GUARANTEE THE ACCURACY OR COMPLETENESS OF SUCH INFORMATION.

Build America Mutual Assurance Company (“BAM”) makes no representation regarding the Bonds or the advisability of investing in the Bonds. In addition, BAM has not independently verified, makes no representation regarding, and does not accept any responsibility for the accuracy or completeness of this Official Statement or any information or disclosure contained herein, or omitted herefrom, other than with respect to the accuracy of the information regarding BAM, supplied by BAM and presented under the heading “Bond Insurance” and “Appendix F - Specimen Municipal Bond Insurance Policy”.

TABLE OF CONTENTS

SUMMARY PAGE..... 1
 BOARD OF SCHOOL DIRECTORS 2
 INTRODUCTION 3
 PURPOSE OF THE ISSUE..... 3
 SOURCES AND USES OF FUNDS 3
 DESCRIPTION OF THE BONDS 4
 Payment of Principal and Interest..... 4
 Transfer, Exchange and Registration of Certificated Bonds 4
 REDEMPTION OF BONDS..... 5
 Mandatory Sinking Fund Redemptions 5
 Optional Redemption 5
 Notice of Redemption 5
 Manner of Redemption..... 5
 BOOK-ENTRY ONLY SYSTEM 6
 SECURITY AND SOURCES OF PAYMENT FOR THE BONDS..... 7
 General Obligation Pledge 7
 Actions in the Event of Default on the Bonds 7
 Sinking Fund 7
 Commonwealth Enforcement of Debt Service Payments 8
 Pennsylvania Budget Adoption Impasses 8
 Act 85 of 2016 (State Subsidy Intercept During a Budget Impasse)..... 9
 BOND INSURANCE..... 9
 BONDHOLDER CONSIDERATIONS 9
 Bond Insurance Risk Factors..... 11
 Cybersecurity 11
 Climate Change..... 11
 Risk of Audit by Internal Revenue Service 11
 CONTINUING DISCLOSURE UNDERTAKING 12
 NO LITIGATION 12
 TAX MATTERS 13
 Federal 13
 Pennsylvania 13
 Other Jurisdictions 13
 Other 13
 LEGAL OPINIONS..... 13
 RATINGS..... 14
 UNDERWRITING 14
 PAYING AGENT..... 14
 CERTAIN OTHER MATTERS..... 14

APPENDIX A - SUMMARIES OF OPERATING DATA REGARDING THE SCHOOL DISTRICT

DESCRIPTION OF THE SCHOOL DISTRICT A-1
Introduction..... A-1
School Facilities A-1
Pupil Enrollment A-2
SCHOOL DISTRICT FINANCES..... A-2
Financial Reporting A-2
Budgeting Process in accordance with the Public School Code and Act 1 of 2006 (Taxpayer Relief Act)..... A-2
Summary and Discussion of Financial Results..... A-3
TAXING POWERS AND LIMITS A-4
In General..... A-4
PENNSYLVANIA ACTS AFFECTING CERTAIN LOCAL TAXING POWERS OF SCHOOL DISTRICTS..... A-4
Taxpayer Relief Act (Act 1) A-4
Status of the Bonds Under the Taxpayer Relief Act (Act 1)..... A-5
Limitations on School District Fund Balance A-5
TAX REVENUES OF THE SCHOOL DISTRICT..... A-6
Tax Levies..... A-6
Real Estate Tax Collection Record..... A-6
Trends in Market and Assessed Valuations A-7
Ten Most Valuable Taxable Parcels in the School District..... A-7
COMMONWEALTH AID TO SCHOOL DISTRICTS..... A-8
Lack of Commonwealth Appropriations for Debt Service Reimbursement..... A-8
DEBT STATEMENT AND DEBT LIMITS A-9
FUTURE FINANCING A-10
BORROWING CAPACITY A-10
LABOR RELATIONS A-10
Employees and Labor Contracts..... A-10
Pension Program A-10
Other Post-Employment Benefits (“OPEB”)..... A-11

APPENDIX B – LOCAL DEMOGRAPHIC AND STATISTICAL; AND ECONOMIC INFORMATION

APPENDIX C – FORM OF OPINION OF BOND COUNSEL

APPENDIX D – FORM OF CONTINUING DISCLOSURE CERTIFICATE

APPENDIX E – AUDITED FINANCIAL STATEMENTS

APPENDIX F – SPECIMEN MUNICIPAL BOND INSURANCE POLICY

APPENDIX G – BOND AMORTIZATION SCHEDULE

SUMMARY PAGE

This Summary Statement is subject in all respects to more complete information in this Official Statement. No person is authorized to detach this Summary Statement from this Official Statement or otherwise use it without the entire Official Statement. A full review of the entire Official Statement should be made by potential Bond purchasers.

Issuer	School District of Lancaster, Lancaster County, Pennsylvania (the "School District").
Bonds	<p>The General Obligation Bonds, consisting of \$18,665,000*, Series A of 2024 (the "2025A Bonds") and \$59,395,000*, Series B of 2024 (the "2025B Bonds") in the aggregate principal amount of \$78,06,000* (collectively and together, the "Bonds") , dated as of the date of delivery, the 2025A Bonds maturing on June 1, ____ through June 1, ____; and the 2025B Bonds maturing on June 1, ____ through June 1, ____.</p> <p>Interest on the Bonds shall be payable semiannually on June 1 and December 1. See "DESCRIPTION OF THE BONDS" herein.</p>
Optional Redemption	The Bonds stated to mature on or after June 1, ____, are subject to redemption prior to maturity at the option of the School District in whole or, from time to time, in part, in any order of maturities as the School District shall select, on any date or dates on or after June 1, ____, at a price equal to 100% of the principal amount of the Bonds to be redeemed plus accrued interest thereon to the date fixed for such optional redemption.
Form	Book-Entry Only.
Application of Proceeds	<p>Proceeds of the 2025A Bonds will be used to: (1) currently refund the School District's outstanding General Obligation Bonds, Series A of 2016; and (2) pay the related costs, including the costs of issuing the 2025A Bonds.</p> <p>Proceeds of the 2025B Bonds will be used to provide funds to: (1) various capital projects of the School District; and (2) pay the costs of issuing and insuring the 2025B Bonds.</p>
Security	The Bonds are general obligations of the School District, for the payment of which the School District has pledged its full faith, credit and taxing power.
Ratings	S&P Global Ratings, a business unit of Standard & Poor's Financial Services LLC ("S&P") is expected to assign its municipal Bond rating to this issue of Bonds with the understanding that upon delivery of the Bonds, a municipal Bond insurance policy insuring the payment when due of the principal of and interest on the Bonds will be issued by BAM. Currently, BAM's financial strength is rated "AA"(stable outlook) by S&P. S&P has also assigned the School District an underlying rating of "A" (stable outlook). (See " RATINGS " herein.)
Continuing Disclosure Undertaking	The School District has agreed to provide, or cause to be provided, in a timely manner, certain information in accordance with the requirements of Rule 15c2-12, as promulgated under the Securities Exchange Act of 1934, as amended and interpreted (the "Rule"). (See " CONTINUING DISCLOSURE UNDERTAKING " and " APPENDIX D – FORM OF CONTINUING DISCLOSURE CERTIFICATE , herein.)

*Preliminary, subject to change.

**SCHOOL DISTRICT OF LANCASTER
(Lancaster County, Pennsylvania)**

251 South Prince Street
Lancaster, Pennsylvania 17603

BOARD OF SCHOOL DIRECTORS

Jennifer Eaton President
Kareena Rios Vice President
Robin Goodson Member
Dr. Molly Henderson Member
Katrina Holmes Member
Mara Creswell McGrann Member
Luis Morales Member
David Parry, Ph.D. Member
Anita Pinkerton-Plumb Member

SCHOOL ADMINISTRATION

Dr. Keith Miles, Jr. Superintendent
Andrew Schenk Chief of Finance and Operations
Kimberly Reynolds Director of Finance

BOND COUNSEL/SOLICITOR

Saxton & Stump, LLC
Lancaster, Pennsylvania

UNDERWRITER

Raymond James & Associates, Inc.
Lancaster, Pennsylvania

LIMITED SCOPE UNDERWRITER'S COUNSEL

McNees Wallace & Nurick LLC
Lancaster, Pennsylvania

PAYING AGENT

Zions Bancorporation, National Association
Pittsburgh, Pennsylvania

OFFICIAL STATEMENT

\$78,060,000*

SCHOOL DISTRICT OF LANCASTER

(Lancaster County, Pennsylvania)

Consisting of:

\$18,665,000* General Obligation Bonds, Series A of 2025

\$59,395,000* General Obligation Bonds, Series B of 2025

INTRODUCTION

This Official Statement is furnished by the School District of Lancaster (the "School District"), a public school district located in Lancaster County, Pennsylvania, in connection with the offering of its General Obligation Bonds, consisting of \$18,665,000*, Series A of 2024 (the "2025A Bonds") and \$59,395,000*, Series B of 2024 (the "2025B Bonds") in the aggregate principal amount of \$78,060,000* (collectively and together, the "Bonds"), to be dated their date of delivery (the "Delivery Date"), when the Bonds are issued and delivered to DTC (described below) or its agent. The Bonds are general obligations of the School District, which are secured by a parity pledge of its full faith, credit and taxing power to pay the principal of and interest due on the Bonds.

The Bonds are being issued pursuant to, and are secured by, two Resolution's, one for each Series of Bonds, adopted by the Board of School Directors of the School District on June 21, 2022 and March 21, 2023, (the "Resolution's"), in accordance with the laws of the Commonwealth of Pennsylvania (the "Commonwealth" or "State"), including the Local Government Unit Debt Act, 53 Pa.C.S. Chs. 80-82 (the "Debt Act"). Copies of the Resolution's may be obtained from the School District.

The Bonds shall be issued in fully registered form, without certificates or coupons, in the denomination of \$5,000 principal amount and integral multiples thereof. Interest on the Bonds is payable semiannually on June 1 and December 1 of each year, commencing June 1, 2025. Interest on any Bond is payable to the Beneficial Owner as of the applicable Record Date (defined below). The interest on and principal of the Bonds is payable by the School District to Zions Bancorporation, National Association (the "Paying Agent"), serving as paying agent and sinking fund depository, for transfer to DTC. When issued, the Bonds will be registered in the name of Cede & Co., as nominee for the Depository Trust Company ("DTC"), New York, New York. Purchasers of the Bonds (the "Beneficial Owners") will not receive any bond certificates, and beneficial ownership of the Bonds will be evidenced only by electronic book entries. See "BOOK-ENTRY ONLY SYSTEM" herein.

The information which follows contains summaries of the Resolution's, the Bonds, the Debt Act, Act 1 (herein defined) and other laws, the School District's Budget and its Financial Statements. Such summaries do not purport to be complete, and reference is made to such documents and laws in their entirety, copies of which are on file and available for examination at the offices of the School District.

Neither the delivery of the Official Statement nor any sale of the Bonds made hereunder shall, under any circumstances, create an implication that there have been no changes in the affairs of the School District, or in the communities or areas in or about the School District, since the date of the Official Statement of the earliest date as of which certain information contained herein is given.

PURPOSE OF THE ISSUE

Proceeds of the 2025A Bonds will be used to: (1) currently refund the School District's outstanding General Obligation Bonds, Series A of 2016 (the "2016A Bonds"); and (2) pay the related costs, including the costs of issuing the 2025A Bonds.

Proceeds of the 2025B Bonds will be used to provide funds to: (1) various capital projects of the School District; and (2) pay the costs of issuing and insuring the 2025B Bonds.

SOURCES AND USES OF FUNDS

<u>Sources of Funds</u>	<u>2025A Bonds</u>	<u>2025B Bonds</u>	<u>Total</u>
Proceeds of the Bonds.....			
[Net] Original Issue Premium [Discount]			
Total Sources of Funds			
<u>Uses of Funds</u>			
Amount Required to Redeem the 2016A Bonds.....			
Construction Fund Deposit.....			
Costs of Issuance ⁽¹⁾			
Total Uses of Funds			

⁽¹⁾ Includes legal fees, underwriter's discount, paying agent fees, municipal insurance bond premium, rating fee, CUSIP, printing and miscellaneous fees.

DESCRIPTION OF THE BONDS

The Bonds will be issued in book-entry form, in denominations of \$5,000 principal amount and integral multiples thereof. The Bonds will bear interest from the Delivery Date at the rates and mature in the amounts and on the dates set forth on the inside front cover of this Official Statement. Interest on the Bonds will be payable initially on June 1, 2025, and thereafter, semiannually on June 1 and December 1 of each year until the maturity date of such Bond or, if such Bond is subject to redemption prior to maturity, until the date fixed for redemption thereof, if payment of the redemption price has been duly made or provided for.

When issued, the Bonds will be registered in the name of Cede & Co., as partnership nominee for The Depository Trust Company (“DTC”), New York, New York. Purchasers of the Bonds (the “Beneficial Owners”) will not receive any physical delivery of bond certificates, and beneficial ownership of the Bonds will be evidenced only by book entries. See “BOOK-ENTRY ONLY SYSTEM” herein.

Payment of Principal and Interest

So long as Cede & Co., as nominee of DTC, is the registered owner of the Bonds, payments of principal of and interest on the Bonds, when due, are to be made to DTC and all such payments shall be valid and effective to satisfy fully and to discharge the obligations of the School District with respect to, and to the extent of, principal and interest so paid. If the use of the book-entry only system for the Bonds is discontinued for any reason, bond certificates will be issued to the Beneficial Owners of the Bonds and payment of principal and interest on the Bonds shall be made as described in the following paragraphs.

The principal of any certificated Bonds, when due upon maturity or any earlier mandatory or optional redemption, will be paid to the registered owners of such Bonds, or registered assigns, upon surrender of such Bonds to the Paying Agent at its designated corporate trust office (or to any successor paying agent at its designated office(s)).

Interest on any certificated Bonds will be payable to the registered owner of such a Bond from the interest payment date next preceding the date of registration and authentication of the Bond, unless: (a) such Bond is registered and authenticated as of an interest payment date, in which event such Bond shall bear interest from said interest payment date, or (b) such Bond is registered and authenticated after a Record Date (hereinafter defined) and before the next succeeding interest payment date, in which event such Bond shall bear interest from such interest payment date, or (c) such Bond is registered and authenticated on or prior to the Record Date preceding, June 1, 2025, in which event such Bond shall bear interest from the Delivery Date, or (d) as shown by the records of the Paying Agent, interest on such Bond shall be in default, in which event such Bond shall bear interest from the date to which interest was last paid on such Bond. Interest on a certificated Bond will be payable by check drawn on the Paying Agent, which shall be mailed to the registered owner whose name and address shall appear, at the close of business on the fifteenth (15th) day of the month (whether or not a day on which the Paying Agent is open for business) next preceding each interest payment date (the “Record Date”), on the registration books maintained by the Paying Agent, irrespective of any transfer or exchange of such Bond subsequent to such Record Date and prior to such interest payment date, unless the School District shall be in default in payment of interest due on such interest payment date. In the event of any such default, such defaulted interest shall be payable to the person in whose name the Bond is registered at the close of business on a special record date for the payment of such defaulted interest established by notice mailed by the Paying Agent to the registered owners of such Bonds not less than fifteen (15) days preceding such special record date. Such notice shall be mailed to the persons in whose names such certificated Bonds are registered at the close of business on the fifth (5th) day preceding the date of mailing.

If the date for payment of the principal of or interest on any Bonds shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the Commonwealth are authorized or required by law or executive order to close, then the date for payment of such principal or interest shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized or required to close, and payment on such date shall have the same force and effect as if made on the nominal date established for such payment.

Transfer, Exchange and Registration of Certificated Bonds

Subject to the provisions herein under “BOOK-ENTRY ONLY SYSTEM”, any certificated Bonds are transferable or exchangeable by the registered owners thereof upon surrender of such Bonds to the Paying Agent, accompanied by a written instrument or instruments in form, with instructions and with guaranty of signature satisfactory to the Paying Agent, duly executed by the registered owner of such Bond or his attorney-in-fact or legal representative. The Paying Agent shall enter any transfer of ownership of such Bonds in the registration books and shall authenticate and deliver in the name of the transferee or transferees a new fully registered and certificated bond or bonds of authorized denominations of the same, maturity and interest rate for the aggregate principal amount that the registered owner is entitled to receive. The School District and the Paying Agent may deem and treat the registered owner of any certificated Bond as the absolute owner thereof (whether such Bond shall be overdue) for the purpose of receiving payment of or on account of principal and interest and for all other purposes, and the School District and the Paying Agent shall not be affected by any notice to the contrary.

The School District and the Paying Agent shall not be required: (a) to register the transfer of or exchange any certificated Bonds then considered for redemption during a period beginning at the close of business on the fifteenth (15th) day next preceding any date of selection of such Bonds to be redeemed and ending at the close of business on the day of mailing of the applicable notice of redemption; or (b) to register the transfer of or exchange any portion of any certificated Bond selected for redemption until after the redemption date. Certificated Bonds may be exchanged for a like aggregate principal amount of Bonds of other authorized denominations of the same series, maturity, and interest rate.

REDEMPTION OF BONDS

Mandatory Sinking Fund Redemptions

In the manner and upon the terms and conditions provided in the Resolution's, the following Bond maturities are subject to mandatory redemption in direct order of maturity, pursuant to operation of the Mandatory Sinking Fund in the manner set forth in the Resolution's at a redemption price equal to one hundred percent (100%) of the principal amount thereof, together with accrued interest, on June 1st of the following years and in the following principal amounts:

<u>Year</u>	<u>Amount</u>
-------------	---------------

Optional Redemption

The Bonds maturing on and after June 1, _____ are subject to redemption prior to maturity at the option of the School District, in whole or in part, in any order of maturities as the School District shall select, on any date on or after June 1, _____ at a redemption price equal to 100% of the principal amount of the Bonds to be redeemed plus accrued interest thereon to the date fixed for such optional redemption. In the event that less than all Bonds of a particular maturity are to be redeemed, the Bonds of such maturity shall be drawn by lot by the Paying Agent.

Notice of Redemption

So long as Cede & Co., as nominee of DTC, is the registered owner of the Bonds, however, the School District and the Paying Agent shall send redemption notices only to Cede & Co. See "BOOK-ENTRY ONLY SYSTEM" herein for further information regarding conveyance of notices and Beneficial Owners.

Notice of any redemption shall be given by depositing a copy of the redemption notice in first class mail not less than thirty (30) days prior to the date fixed for redemption, addressed to each of the registered owners of any certificated Bonds to be redeemed, at the addresses shown on the registration books kept by the Paying Agent as of the date such Bonds are selected for redemption; provided, however, that failure to give such notice by mailing, or any defect therein or in the mailing thereof, shall not affect the validity of any proceeding for redemption of other Bonds so called for redemption as to which proper notice has been given.

On the date designated for redemption, notice having been provided as aforesaid, and money for payment of the principal and interest being held by the Paying Agent, interest on the Bonds or portions thereof so called for redemption shall cease to accrue and such Bonds or portions thereof shall cease to be entitled to any benefit or security under the Resolution's, and registered owners of such Bonds or portions thereof so called for redemption shall have no rights with respect thereto, except to receive payment of the principal to be redeemed and accrued interest thereon to the date fixed for redemption.

The notice of redemption may state that it is conditional, *i.e.*, that it is subject to the deposit of sufficient redemption money with the Paying Agent or other escrow agent on the redemption date in sufficient time to effectuate the redemption of Bonds. If, after issuing a notice of redemption, the School District is unable or otherwise fails to deposit with the Paying Agent (or other bank or depository acting as refunding escrow agent) money sufficient to redeem the Bonds called for redemption, such notice may be withdrawn or be of no effect until such money is so deposited.

Manner of Redemption

So long as Cede & Co., nominee of DTC, is the registered owner of the Bonds, however, payment of the redemption price shall be made by Cede & Co. in accordance with the existing arrangements by and among the School District, the Paying Agent and DTC and, if less than all of the Bonds in a particular maturity are to be redeemed, the amount of the interest of each DTC Participant, Indirect Participant and Beneficial Owner on such Bonds to be redeemed shall be determined by the governing arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. See "BOOK-ENTRY ONLY SYSTEM" herein for further information regarding redemption of Bonds registered in the name of Cede & Co.

If a Bond is of a denomination larger than \$5,000, a portion of such Bond may be redeemed. For the purposes of redemption, a Bond shall be treated as representing the number of Bonds that is equal to the principal amount thereof divided by \$5,000, each \$5,000 portion of such Bond being subject to redemption. In the case of partial redemption of a certificated Bond, payment of the redemption price shall be made only upon surrender of such Bond in exchange for certificated Bonds of authorized denominations in an aggregate principal amount equal to the unredeemed portion of the principal amount thereof.

If the redemption date for any Bonds shall be a Saturday, Sunday, legal holiday or on a day on which banking institutions in the Commonwealth are authorized or required by law or executive order to close, then the date for payment of such principal, premium, if any, and interest upon such redemption shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized or required to close, and payment on such date shall have the same force and effect as if made on the nominal date of redemption.

If any maturity of the Bonds which is subject to mandatory sinking fund redemption shall be called for optional redemption in part, the School District shall be entitled to designate whether the principal amount redeemed is to be credited against the principal amount of the Bonds of such maturity required to be called for mandatory sinking fund redemption on any particular future date or dates, or shall be credited against the principal amount of such Bonds to be due and payable at stated maturity, in each case in a whole multiple of \$5,000 principal amount.

BOOK-ENTRY ONLY SYSTEM

The information in this section has been obtained from materials provided by DTC for such purpose. The School District (herein referred to as the "Issuer") and the Underwriter do not guaranty the accuracy or completeness of such information, and such information is not to be construed as a representation of the School District or the Underwriter

The Depository Trust Company ("DTC"), New York, NY, will act as securities depository for the Bonds. The Bonds will be issued as fully registered bonds registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully registered Bond certificate will be issued for each series of the Bonds, each in the aggregate principal amount of such issue, and will be deposited with DTC. If, however, the aggregate principal amount of any issue exceeds \$500 million, one certificate will be issued with respect to each \$500 million of principal amount, and an additional certificate will be issued with respect to any remaining principal amount of such issue.

DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC.

DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The Ownership interest of each actual purchaser of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not affect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to Issuer as soon as possible

after the record date. The Omnibus Proxy assigns Cede & Co.’s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Principal, interest and redemption payments on the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC’s practice is to credit Direct Participants’ accounts upon DTC’s receipt of funds and corresponding detail information from Issuer or Agent, on payable date in accordance with their respective holdings shown on DTC’s records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in “street name,” and will be the responsibility of such Participant and not of DTC, Agent, or Issuer, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of principal, interest and redemption payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of Issuer or Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to Issuer or Agent. Under such circumstances, in the event that a successor depository is not obtained, Bond certificates are required to be printed and delivered.

Issuer may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC’s book-entry system has been obtained from sources that Issuer believes to be reliable, but Issuer takes no responsibility for the accuracy thereof.

NEITHER THE SCHOOL DISTRICT NOR THE PAYING AGENT WILL HAVE ANY RESPONSIBILITY OR OBLIGATION TO ANY DTC PARTICIPANT, INDIRECT PARTICIPANT OR BENEFICIAL OWNER OR ANY OTHER PERSON WITH RESPECT TO: (1) THE BONDS; (2) THE ACCURACY OF ANY RECORDS MAINTAINED BY DTC OR ANY DTC PARTICIPANT OR INDIRECT PARTICIPANT; (3) THE PAYMENT BY DTC OR ANY DTC PARTICIPANT OR INDIRECT PARTICIPANT OF ANY AMOUNT DUE TO ANY BENEFICIAL OWNER IN RESPECT OF THE PRINCIPAL OR REDEMPTION PRICE OF OR INTEREST ON THE BONDS; (4) THE DELIVERY TO ANY BENEFICIAL OWNER BY DTC OR ANY DTC PARTICIPANT OR INDIRECT PARTICIPANT OF ANY NOTICE WHICH IS REQUIRED OR PERMITTED UNDER THE TERMS OF THE RESOLUTION’S TO BE GIVEN TO BONDHOLDERS; (5) THE SELECTION OF THE BENEFICIAL OWNERS TO RECEIVE PAYMENT IN THE EVENT OF ANY PARTIAL REDEMPTION OF THE BONDS; OR (6) ANY OTHER ACTION TAKEN BY DTC AS BONDHOLDER.

The School District and the Paying Agent cannot give any assurances that DTC or the Participants will distribute payments of the principal or redemption price of and interest on the Bonds paid to DTC or its nominee, as the registered owner of the Bonds, or any redemption or other notices, to the Beneficial Owners or that they will do so on a timely basis, or that DTC will serve and act in the manner described in this Official Statement.

SECURITY AND SOURCES OF PAYMENT FOR THE BONDS

General Obligation Pledge

The Bonds are general obligations of the School District, payable from its local taxes and other general revenues, including available state subsidies, on a parity basis with each other, and other existing or future general obligation debt of the School District. The taxing powers of the School District are described more fully in **APPENDIX A – TAXING POWERS AND LIMITS**. The School District has covenanted in the Resolution’s that it will include in its budget for each fiscal year, and will appropriate in each such year, the amount of the debt service due on the Bonds for such year and will duly and punctually pay, or cause to be paid, the principal of every Bond and the interest thereon on the dates, at the place and in the manner stated in the Bonds, and for such budgeting, appropriation and payment, the School District has irrevocably pledged its full faith, credit and taxing power.

Actions in the Event of Default on the Bonds

In the event of a failure by the School District to pay or cause to be paid the interest on or principal of the Bonds, as the same becomes due and payable, the holders of the Bonds shall be entitled to remedies specified by the Debt Act. Among the remedies, if the failure to pay shall continue for 30 days, holders of the Bonds shall have the right to recover the amount due by bringing an action in assumpsit in the Court of Common Pleas of the county in which the School District is located. The Debt Act provides any judgment shall have an appropriate priority upon the funds next coming into the treasury of the School District. The Debt Act also provides that upon a default of at least 30 days, holders of at least 25% of the Bonds may appoint a trustee to represent them. The Debt Act provides certain other remedies in the event of default, and further qualifies the remedies hereinbefore described.

Sinking Fund

Under the Resolution’s, the School District has created a “Sinking Fund - General Obligation Bonds, Series A of 2025 and General Obligation Bonds, Series B of 2025” (the “Sinking Fund Depository”) as required by the Debt Act and segregated from all other funds of the School District. The School District shall deposit in the respective Sinking Funds, not later than the date when principal or interest is to become due on the Bonds, an amount sufficient to provide for the payment of interest and principal becoming due on the Bonds.

The Sinking Fund shall be held by the Sinking Fund Depository and invested by the Sinking Fund Depository in such securities as are authorized by the Debt Act, upon direction of the School District. Such deposits and securities shall be in the name of the School District but subject to withdrawal or collection only by the Sinking Fund Depository, and such deposits and securities, together with the interest thereon, shall be a part of the Sinking Funds.

The Paying Agent is authorized and directed to pay from the Sinking Fund the principal of and interest on the respective Bonds when due and payable.

Commonwealth Enforcement of Debt Service Payments

Section 633 of the Pennsylvania Public School Code of 1949, as amended by Act 150 of 1975, and as further amended and supplemented (the "Public School Code"), provides that in all cases where the board of school directors of any school district fails to pay or to provide for the payment of any indebtedness on the date of maturity or date of mandatory redemption or on any sinking fund deposit date, or any interest due on such indebtedness on any interest payment date or on any sinking fund deposit date, in accordance with the schedule under which the bonds were issued, the Secretary of Education of the Pennsylvania Department of Education ("PDE") shall notify such board of school directors of its obligation and shall withhold out of any Commonwealth appropriation due such school district an amount equal to the sum of the principal amount maturing or subject to mandatory redemption and interest owing by such school district, or sinking fund deposit due by such school district, and shall pay over the amount so withheld to the bank or other person acting as sinking fund depository for such Bond issue. These withholding provisions are not part of any contract with the holders of the Bonds, and may be amended or repealed by future legislation.

The effectiveness of Section 633 of the Public School Code may be limited by the application of other withholding provisions contained in the Public School Code, such as provisions for withholding and paying over of appropriations for payment of unpaid teachers' salaries. In addition, enforcement may also be limited by bankruptcy, insolvency, or other laws or equitable principles affecting the enforcement of creditors' rights generally. See "**Pennsylvania Budget Adoption**" herein.

Pennsylvania Budget Adoption Impasses

The Commonwealth's fiscal year begins on July 1. The budgets for the 2018-19 and the 2019-20 fiscal years were adopted timely. Due to the uncertainty of funding and expenditures caused by the COVID-19 pandemic, on May 29, 2020, the Governor approved a five-month stopgap budget for fiscal year 2020-21. This budget provided five months of flat funding for most state programs and a full twelve months of flat funding for public education. On November 20, 2020, the General Assembly passed Senate Bill 1350 and House Bill 2536, which included the 2020-21 Supplemental Budget to fund the Commonwealth through the remaining seven-months of fiscal year 2020-21. The legislation was sent to the Governor's desk for approval and on November 23, 2020, the Governor approved the 2020-21 Supplemental Budget, which included mostly flat funding for public education similar to the stopgap budget adopted for the first five months of the 2020-21 fiscal year.

The Governor signed the state's 2021-2022 fiscal year budget on June 30, 2021. The budget included an increase of \$300 million for basic education, with \$100 million of that targeted to the 100 historically underfunded school districts that included districts in both urban and rural areas of the Commonwealth. Special education received a \$50 million increase, boosting that budget line to \$1.24 billion, while preschool and Head Start programs received a \$30 million increase, to \$311.5 million. All told, funding for K-12 schools reached a record high of \$13.55 billion in the 2021-22 budget.

After a week's delay and intense negotiations, the \$45.2 billion budget for Pennsylvania's 2022-23 fiscal year was signed by Governor Tom Wolf on July 8, 2022. The 2022-23 enacted budget included \$7,625,124,000 for the basic education funding appropriation and \$225,000,000 to supplement those school districts with a higher at risk student population. The total amount allocated for education included a \$767,820,000 (10.83%) increase over the 2021-2022 fiscal year appropriation.

After over a month delay, a \$45.5 billion budget for the state's 2023-24 fiscal year was signed by Governor Josh Shapiro on August 3, 2023, which included \$8.4 billion for the basic education funding appropriation. The total amount included a \$796.6 million (10.45%) increase over the 2022-23 fiscal year appropriation. The budget also provided \$50 million in additional aid to school districts for special education services for a total of \$1.3 billion. Certain funds authorized within the 2023-24 Budget required companion implementation language amending the Fiscal Code to be fully implemented. On December 13, 2023 multiple code bills were passed finalizing the 2023-24 Budget for education.

After a two week delay, a \$47.6 billion budget for the state's 2024-25 fiscal year was signed by Governor Josh Shapiro on July 11, 2024, which included an increase of \$1.11 billion for K-12 education funding. The total basic education funding appropriation is \$8,157,444,000 which is a 3.62% increase over the 2023-24 enacted fiscal year appropriation. Also, the budget provides for \$100 million increase in additional aid to school districts for special education services.

During a state budget impasse, school districts in the Commonwealth cannot be certain that state subsidies and revenues owed them from the Commonwealth will become available. This includes many of the major state subsidies, and overall revenues, that a Pennsylvania school district receives including basic education funding, special education funding, PlanCon reimbursements, and certain block grants, among many others. **Future budget impasses may affect the timeliness or amount of payments by the Commonwealth under the withholding provisions of Section 633 of the Public School Code. Act 85 of 2016 was adopted to address the timeliness of the withholding provisions of Section 633 of the Public School Code during any future budget impasses. See "Act 85 of 2016" below.**

Act 85 of 2016 (State Subsidy Intercept During a Budget Impasse)

On July 13, 2016, the Governor of the Commonwealth signed into law Act No. 85 of 2016, (P.L. 664, No. 85) ("Act 85 of 2016"), an amendment to the Act of April 9, 1929 (P.L. 343, No. 176), known as the Fiscal Code ("Fiscal Code"). Act 85 of 2016 adds to the Fiscal Code Article XVII-E.4, entitled "School District Intercepts for the Payment of Debt Service During Budget Impasse", which provides for intercept of subsidy payments by PDE otherwise due a school district that is subject to an intercept statute or an intercept agreement, in the event of a Commonwealth budget impasse in any fiscal year.

Act 85 of 2016 includes in the definition of "intercept statutes" Sections 633 of the Public School Code. The School District's general obligation debt, including the Bonds, are subject to Section 633 of the Public School Code.

Act 85 of 2016 provides that the amounts as may be necessary for PDE to comply with the provisions of the applicable intercept statute or intercept agreement "shall be appropriated" to PDE from the General Fund of the Commonwealth after PDE submits justification to the majority and minority chairs of the appropriations committees of the Pennsylvania Senate and House of Representatives allowing ten (10) calendar days for their review and comment, if, in any fiscal year:

- (1) annual appropriations for payment of Commonwealth money to school districts have not been enacted by July 1 and continue not to be enacted when a payment is due;
- (2) the conditions under which PDE is required to comply with an intercept statute or intercept agreement have occurred, thereby requiring PDE to withhold payments which would otherwise be due to school districts; and
- (3) the Secretary of PDE, in consultation with the Secretary of the Budget, determines that there are no payments or allocations due to be paid to the applicable school districts from which PDE may withhold money as required by the applicable intercept statute or intercept agreement.

The necessary amounts shall be appropriated on the expiration of the tenth (10th) day following submission of the justification described above to the majority and minority chairs of the appropriations committees, who may comment on the justification but cannot prevent the effectiveness of the appropriation.

The total of all intercept payments under Article XVII-E.4 of Act 85 of 2016 for a school district may not exceed 50% of the total nonfederal general fund subsidy payments made to that school district in the prior fiscal year.

Act 85 of 2016 requires that each school district subject to an intercept statute or intercept agreement must deliver to PDE, in the format PDE directs, information pertaining to each eligible borrowing within thirty (30) days of receipt of the proceeds of the obligations. The School District intends to submit this information to PDE within the prescribed timeframe following the issuance of the Bonds. Act 85 of 2016 provides that any obligation for which PDE does not receive the required documents shall not be subject to the applicable intercept statute or intercept agreement.

The provisions of Act 85 of 2016 are not part of any contract with the holders of the Bonds and may be amended or repealed by future legislation.

BOND INSURANCE

BOND INSURANCE POLICY

Concurrently with the issuance of the Bonds, Build America Mutual Assurance Company ("BAM") will issue its Municipal Bond Insurance Policy for the Bonds (the "Policy"). The Policy guarantees the scheduled payment of principal of and interest on the Bonds when due as set forth in the form of the Policy included as an exhibit to this Official Statement. The Policy is not covered by any insurance security or guaranty fund established under New York, California, Connecticut or Florida insurance law.

BUILD AMERICA MUTUAL ASSURANCE COMPANY

BAM is a New York domiciled mutual insurance corporation and is licensed to conduct financial guaranty insurance business in all fifty states of the United States and the District of Columbia. BAM provides credit enhancement products to issuers in the U.S. public finance markets. BAM will only insure municipal bonds, as defined in Section 6901 of the New York Insurance Law, which are most often issued by states, political subdivisions, integral parts of states or political subdivisions or entities otherwise eligible for the exclusion of income under section 115 of the U.S. Internal Revenue Code of 1986, as amended. No member of BAM is liable for the obligations of BAM.

The address of the principal executive offices of BAM is: 200 Liberty Street, 27th Floor, New York, New York 10281, its telephone number is: 212-235-2500, and its website is located at: www.bambonds.com.

BAM is licensed and subject to regulation as a financial guaranty insurance corporation under the laws of the State of New York and in particular Articles 41 and 69 of the New York Insurance Law.

BAM's financial strength is rated "AA/Stable" by S&P Global Ratings, a business unit of Standard & Poor's Financial Services LLC ("S&P"). An explanation of the significance of the rating and current reports may be obtained from S&P at <https://www.spglobal.com/en/>. The rating of BAM should be evaluated independently. The rating reflects S&P's current assessment of the creditworthiness of BAM and its ability to pay claims on its policies of insurance. The above rating is not a recommendation to buy, sell or hold the Bonds, and such rating is subject to revision or withdrawal at any time by S&P, including withdrawal initiated at the request of BAM in its sole discretion. Any downward revision or withdrawal of the above rating may have an adverse effect on the market price of the Bonds. BAM only guarantees scheduled principal and scheduled interest payments payable by the issuer of the Bonds on the date(s) when such amounts were initially scheduled to become due and payable (subject to and in accordance with the terms of the Policy), and BAM does not guarantee the market price or liquidity of the Bonds, nor does it guarantee that the rating on the Bonds will not be revised or withdrawn.

Capitalization of BAM

BAM's total admitted assets, total liabilities, and total capital and surplus, as of September 30, 2024 and as prepared in accordance with statutory accounting practices prescribed or permitted by the New York State Department of Financial Services were \$502.6 million, \$246.3 million and \$256.3 million, respectively.

BAM is party to a first loss reinsurance treaty that provides first loss protection up to a maximum of 15% of the par amount outstanding for each policy issued by BAM, subject to certain limitations and restrictions.

BAM's most recent Statutory Annual Statement, which has been filed with the New York State Insurance Department and posted on BAM's website at www.bambonds.com, is incorporated herein by reference and may be obtained, without charge, upon request to BAM at its address provided above (Attention: Finance Department). Future financial statements will similarly be made available when published.

BAM makes no representation regarding the Bonds or the advisability of investing in the Bonds. In addition, BAM has not independently verified, makes no representation regarding, and does not accept any responsibility for the accuracy or completeness of this Official Statement or any information or disclosure contained herein, or omitted herefrom, other than with respect to the accuracy of the information regarding BAM, supplied by BAM and presented under the heading "BOND INSURANCE".

Additional Information Available from BAM

Credit Insights Videos. For certain BAM-insured issues, BAM produces and posts a brief Credit Insights video that provides a discussion of the obligor and some of the key factors BAM's analysts and credit committee considered when approving the credit for insurance. The Credit Insights videos are easily accessible on BAM's website at <https://bambonds.com/insights/#video>. (The preceding website address is provided for convenience of reference only. Information available at such address is not incorporated herein by reference.)

Credit Profiles. Prior to the pricing of bonds that BAM has been selected to insure, BAM may prepare a pre-sale Credit Profile for those bonds. These pre-sale Credit Profiles provide information about the sector designation (e.g. general obligation, sales tax); a preliminary summary of financial information and key ratios; and demographic and economic data relevant to the obligor, if available. Subsequent to closing, for any offering that includes bonds insured by BAM, any pre-sale Credit Profile will be updated and superseded by a final Credit Profile to include information about the gross par insured by CUSIP, maturity and coupon. BAM pre-sale and final Credit Profiles are easily accessible on BAM's website at <https://bambonds.com/credit-profiles>. BAM will produce a Credit Profile for all bonds insured by BAM, whether or not a pre-sale Credit Profile has been prepared for such bonds. (The preceding website address is provided for convenience of reference only. Information available at such address is not incorporated herein by reference.)

Disclaimers. The Credit Profiles and the Credit Insights videos and the information contained therein are not recommendations to purchase, hold or sell securities or to make any investment decisions. Credit-related and other analyses and statements in the Credit Profiles and the Credit Insights videos are statements of opinion as of the date expressed, and BAM assumes no responsibility to update the content of such material. The Credit Profiles and Credit Insight videos are prepared by BAM; they have not been reviewed or approved by the issuer of or the underwriter for the Bonds, and the issuer and underwriter assume no responsibility for their content.

BAM receives compensation (an insurance premium) for the insurance that it is providing with respect to the Bonds. Neither BAM nor any affiliate of BAM has purchased, or committed to purchase, any of the Bonds, whether at the initial offering or otherwise.

BONDHOLDER CONSIDERATIONS

The Bonds, like all investment securities, carry a risk of loss of the investment, in whole or in part. This Official Statement does not purport to describe all of the risks of an investment in the Bonds; both the School District and the Underwriters disclaim any responsibility to advise prospective investors of such risks either as they may exist at the date of dissemination of this Official Statement or as they may appear or change from time to time in the future. Prospective purchasers of the Bonds should consult their own legal and tax advisors as to the risks associated with an investment in the Bonds, their ability to bear a loss from an investment in the Bonds and the suitability of investing in the Bonds, in light of their particular, individual circumstances. Prospective purchasers should carefully consider the matters described below, as well as all the information contained within this entire Official Statement inclusive of its Appendices.

Bond Insurance Risk Factors

In the event of default of the payment of principal or interest with respect to the Bonds when all or some becomes due, any owner of the Bonds shall have a claim under the applicable Bond Insurance Policy (the "Policy") for such payments. However, in the event of any acceleration of the due date of such principal by reason of mandatory or optional redemption or acceleration resulting from default or otherwise, other than any advancement of maturity pursuant to a mandatory sinking fund payment, the payments are to be made in such amounts and at such times as such payments would have been due had there not been any such acceleration. The Policy does not insure against redemption premium, if any. The payment of principal and interest in connection with mandatory or optional prepayment of the Bonds by the School District which is recovered by the School District from the bond owner as a voidable preference under applicable bankruptcy law is covered by the insurance policy, however, such payments will be made by the Insurer at such time and in such amounts as would have been due absence such prepayment by the School District unless the Bond Insurer chooses to pay such amounts at an earlier date.

Under most circumstances, default of payment of principal and interest does not obligate acceleration of the obligations of the Bond Insurer without appropriate consent. The Bond Insurer may direct and must consent to any remedies that the Paying Agent exercises and the Bond Insurer's consent may be required in connection with amendments to the applicable agreements.

In the event the Bond Insurer is unable to make payment of principal and interest as such payments become due under the Policy, the Bonds are payable solely from the moneys received by the Paying Agent pursuant to the applicable agreements. In the event the Bond Insurer becomes obligated to make payments with respect to the Bonds, no assurance is given that such event will not adversely affect the market price of the Bonds or the marketability (liquidity) for the Bonds.

The long-term ratings on the Bonds are dependent in part on the financial strength of the Bond Insurer and its claim paying ability. The Bond Insurer's financial strength and claims paying ability are predicated upon a number of factors which could change over time. No assurance is given that the long-term ratings of the Bond Insurer and of the ratings on the Bonds insured by the Bond Insurer will not be subject to downgrade and such event could adversely affect the market price of the Bonds or the marketability (liquidity) for the Bonds. See description under "RATINGS" herein.

The obligations of the Bond Insurer are general obligations of the Bond Insurer and in an event of default by the Bond Insurer, the remedies available to the Paying Agent may be limited by applicable bankruptcy law or other similar laws related to insolvency.

Neither the School District or Underwriter has made independent investigation into the claims paying ability of the Bond Insurer and no assurance or representation regarding the financial strength or projected financial strength of the Bond Insurer is given.

Cybersecurity

The School District, like other public and private entities, relies on computer and other digital networks and systems to conduct its operations. As a recipient and provider of personal, private or other electronic sensitive information, the School District may be the subject of cyber threats including, but not limited to, hacking, viruses, malware and other attacks on computer and other sensitive digital networks and systems. Entities or individuals may attempt to gain unauthorized remote access to the School District's systems for the purposes of misappropriating assets or information or causing operational disruption or damage, or demanding ransom for restored access to files or information. The School District has never had a material cyber breach or a cyber breach that resulted in a financial loss. No assurance can be given that the School District's current efforts to manage cyber threats and security will, in all cases, be successful. The School District cannot predict what future cyber security events may occur and what impact said events could have on its operations or finances. In addition to the various processes in place to safeguard against cyber security attacks, the School District also maintains a comprehensive insurance policy which includes privacy liability, cyber incident response, data breach, network security, internet media and network extortion coverages.

The School District relies on other entities and service providers in the course of operating the School District, including its accountants, attorneys, the trustee, and banks, as well as vendors with respect to outsourced critical digital network operations and functions. No assurance can be given that future cyber threats and attacks against other third party entities or service providers will not impact the School District, including the possibility of impacting the timely payments of debt service on the Bonds or timely filings pursuant to the Continuing Disclosure Certificate.

Climate Change

Numerous scientific studies have detailed changing global weather patterns and the potential for increasing extreme weather events across the world. The School District cannot predict the timing, extent, or severity of climate change and its impact on its operations and finances. The School District has not experienced increases in extreme weather events, but has established reserves to address severe weather disasters and maintains a comprehensive insurance policy.

Risk of Audit by Internal Revenue Service

The Internal Revenue Service has an ongoing program of auditing tax-exempt obligations to determine whether, in the view of the Internal Revenue Service, interest on such tax-exempt obligations is includible in the gross income of the owners thereof for federal income tax purposes. No assurances can be given as to whether or not the Internal Revenue Service will commence an audit of the Bonds. If an audit is commenced, under current procedures the Internal Revenue Service is likely to treat the School District as the taxpayer and Bond purchasers may

have no right to participate in such procedure. None of the School District, the Underwriter or Bond Counsel is obligated to defend the tax-exempt status of the Bonds on behalf of the Bond purchasers, nor to pay or reimburse the cost of any Bond purchaser with respect to any audit or litigation relating to the Bonds. See “**TAX MATTERS**” herein.

CONTINUING DISCLOSURE UNDERTAKING

In accordance with the requirement of Rule 15c2-12 (the “Rule”) of the United States Securities and Exchange Commission (the “SEC”), the School District (being an “obligated person” with respect to the Bonds, within the meaning of the Rule), will agree to provide certain financial information and operating data to the Municipal Securities Rulemaking Board (the “MSRB”) in an electronic format as prescribed by the MSRB, either directly, or indirectly through a designated agent, as set forth in its Continuing Disclosure Certificate substantially in the form attached hereto as Appendix D.

With respect to the filing of annual financial information and operating data, the School District reserves the right to modify from time to time the specific types of information and data provided or the format of the presentation of such information to the extent necessary or appropriate as a result of a change in legal requirements or a change in the nature of the School District or its operations or financial reporting, but the School District will agree that any such modification will be done in a manner consistent with the Rule.

The School District is required to give notice of certain events as set forth in the Continuing Disclosure Certificate (not all of which will be relevant to the School District). The School District may from time to time choose to file notice of other events in addition to those specified in the Continuing Disclosure Certificate.

The School District acknowledges that its undertaking pursuant to the Rule described herein and in the Continuing Disclosure Certificate is intended to be for the benefit of the holders and beneficial owners of the Bonds and shall be enforceable by the holder and beneficial owner of the Bonds, but the right of the holders and beneficial owners of the Bonds to enforce the provisions of the School District’s continuing disclosure undertaking shall be limited to a right to obtain specific enforcement, and any failure by the School District to comply with the provisions of the undertaking shall not be an event of default with respect to the Bonds.

The School District’s obligations with respect to continuing disclosure described herein shall terminate upon the prior defeasance, redemption or payment in full of all of the Bonds or if and when the School District is no longer an “obligated person” with respect to the Bonds, within the meaning of the Rule.

The MSRB has been designated by the SEC to be the central and sole repository for continuing disclosure information filed by issuers of municipal securities since July 1, 2009. Information and notices filed by municipal issuers (and other defined “obligated persons”) with respect to municipal securities issues) are made available through the MSRB’s Electronic Municipal Market Access (EMMA) System, which may be accessed on the internet at <http://www.emma.msrb.org>.

The School District has previously entered into Continuing Disclosure Agreements with respect to each one of its previously issued bond issues that are currently outstanding. The School District’s filing history of its annual financial and operating information during the past five (5) years is outlined in the following table.

Fiscal Year	Filing Due Date*	Filing Date: Annual Comprehensive Financial Report (“ACFR”) (includes operating data)	Budget
6/30/2024	12/31/2024	12/20/2024 ⁽¹⁾	12/20/2024
6/30/2023	12/31/2023	12/26/2023	12/27/2023
6/30/2022	12/31/2022	12/22/2022	12/22/2022
6/30/2021	12/31/2021	12/22/2021	12/22/2021
6/30/2020	12/27/2020	12/28/2020	12/28/2020

**Indicates the School District’s earliest “Filing Due Date” which falls under the State Public School Building Authority, Qualified School Construction Bonds, Series A of 2010 and Series C of 2011 (and the ACFR is the only applicable requirement for these Bonds). The School District’s General Obligation Bonds have a March 27th filing deadline.*

⁽¹⁾The School District filed its PDE-2057 AFR, along with a Failure to Timely File Notice to EMMA. The School District will file its ACFR to EMMA, when it becomes available.

The School District has reasonable procedures in place designed to ensure ongoing timely filings of its material continuing disclosure requirements.

NO LITIGATION

As a condition to the settlement for the Bonds, the School District will deliver a certificate, and the School District’s Solicitor’s opinion will include a paragraph, stating that there is no pending litigation challenging or pertaining to the Bonds.

TAX MATTERS

Federal

Exclusion of Interest From Gross Income. In the opinion of Bond Counsel, under existing statutes, regulations, rulings and court decisions, interest on the Bonds will not be includible in gross income of the holders thereof for federal income tax purposes, assuming continuing compliance by the School District with the requirements of the Code. Interest on the Bonds will not be a specific preference item for purposes of computing the federal alternative minimum tax on individuals; however, such interest is considered in determining the annual adjusted financial statement income of certain corporations for the purpose of computing the alternative minimum tax imposed on corporations under the Code for tax years beginning after December 31, 2022.

In rendering its opinion, Bond Counsel has assumed compliance by the School District with its covenants contained in the Resolution's and the representations in the Tax Compliance Certificate executed by the School District on the date of issuance of the Bonds relating to actions to be taken by the School District after issuance of the Bonds necessary to effect or maintain the exclusion from gross income of interest on the Bonds for federal income tax purposes. These covenants and representations relate to the use and investment of proceeds of the Bonds and the rebate to the United States Department of Treasury of specified arbitrage earnings, if any. Failure to comply with such covenants could result in interest on the Bonds becoming includible in gross income for federal income tax purposes from the date of issuance of the Bonds.

Other Federal Tax Matters. Ownership or disposition of the Bonds may result in other federal tax consequences to certain taxpayers, including, without limitation, certain S corporations, foreign corporations with branches in the United States, holders of an interest in a financial asset securitization investment trust, property and casualty insurance companies, individuals who otherwise qualify for the earned income credit and taxpayers who have an initial basis in the Bonds greater or less than the principal amount thereof, individual recipients of Social Security or Railroad Retirement benefits, and taxpayers, including banks, thrift institutions and other financial institutions, subject to Code Section 265, who may be deemed to have incurred or continued indebtedness to purchase or to carry the Bonds.

The Bonds are *not* designated, as "qualified tax-exempt obligations" for purposes and effected by Section 265 of the Code (relating to expenses and interest relating to tax-exempt income of certain financial institutions).

Bond Counsel is not rendering any opinion as to any federal tax matters other than as described under the caption "Exclusion of Interest from Gross Income" above and expressly stated in the form of Bond Counsel opinion included as APPENDIX C. Purchasers of the Bonds should consult their independent tax advisors with regard to all federal tax matters.

Pennsylvania

In the opinion of Bond Counsel, under the laws of the Commonwealth, as enacted and construed on the date hereof, interest on the Bonds is exempt from Pennsylvania personal income tax and Pennsylvania corporate net income tax; however, under the laws of the Commonwealth, as enacted and construed on the date hereof, any profits, gains or income derived from the sale, exchange or other disposition of the Bonds will be subject to Pennsylvania taxes and local taxes within the Commonwealth.

Other Jurisdictions

The Bonds and the interest thereon may be subject to state or local taxes in jurisdictions other than the Commonwealth under applicable state or local tax laws.

Other

The Inflation Reduction Act, H.R. 5376 (the "IRA") was passed by both houses of Congress and signed by the President; as passed, the IRA includes a 15% alternative minimum tax to be imposed on the "adjusted financial statement income", as defined in the IRA, of certain corporations for tax years beginning after December 31, 2022. If the IRA is enacted as passed, interest on the Bonds will be included in the "adjusted financial statement income" of such corporations for purposes of computing such alternative minimum tax.

LEGAL OPINIONS

The issuance of the Bonds is subject to the approving legal opinion of Saxton & Stump, LLC, in Lancaster, Pennsylvania, as Bond Counsel to the School District, substantially in the form of Appendix C. Certain legal matters will be passed on for the School District by Saxton & Stump, LLC, in Lancaster, Pennsylvania, Solicitor to the School District, and McNeese Wallace & Nurick LLC, in Lancaster, Pennsylvania, will pass upon certain legal matters as limited scope undertaking counsel to the underwriter.

RATINGS

S&P Global Ratings, a business unit of Standard & Poor's Financial Services LLC ("S&P") is expected to assign its municipal Bond rating to this issue of Bonds with the understanding that upon delivery of the Bonds, a municipal Bond insurance policy insuring the payment when due of the principal of and interest on the Bonds will be issued by BAM. Currently, BAM's financial strength is rated "AA" (stable outlook) by S&P. S&P has also assigned the School District an underlying rating of "A" (stable outlook). This underlying rating may be changed, suspended or withdrawn as a result in, or unavailability of, information.

The above rating are not recommendations to buy, sell or hold the Bonds, and such rating may be subject to revision or withdrawal at any time by the rating agencies. Any downward revision or withdrawal of any of the above ratings may have an adverse effect on the market price of the Bonds. See "BOND INSURANCE" herein.

UNDERWRITING

Raymond James & Associates, Inc., Lancaster, Pennsylvania (the "Underwriter") subject to certain conditions, has purchased the Bonds from the School District at a purchase price of \$_____ (representing the par amount of the Bonds of \$_____, plus an original issue premium of \$_____ less an underwriting discount of \$_____). The Underwriter's obligations are subject to certain conditions precedent; however, the Underwriter will be obligated to purchase all such Bonds on the Delivery Date if any such Bonds are purchased. The Bonds may be offered and sold to certain dealers (including dealers depositing such bonds into investment trusts) at prices lower than such public offering prices, and such public offering prices may be changed, from time to time, by the Underwriter.

The Underwriter and its respective affiliates are full-service financial institutions engaged in various activities that may include securities trading, commercial and investment banking, municipal advisory, brokerage, and asset management. In the ordinary course of business, the Underwriter and its respective affiliates may actively trade debt and, if applicable, equity securities (or related derivative securities) and provide financial instruments (which may include bank loans, credit support or interest rate swaps). The Underwriter and its respective affiliates may engage in transactions for their own accounts involving the securities and instruments made the subject of this securities offering or other offering of the School District. The Underwriter and its respective affiliates may also communicate independent investment recommendations, market color or trading ideas and publish independent research views in respect of this securities offering or other offerings of the School District. The Underwriter and its respective affiliates may make a market in credit default swaps with respect to municipal securities in the future.

PAYING AGENT

Pursuant to the provisions of the Resolution's, as paying agent and sinking fund depository, the Paying Agent has the limited duty of receiving payments from the School District, depositing such payments in a sinking fund and making payments to the owners of the Bonds of the principal of, interest on, and premium, if any, on the Bonds when due, but only to the extent such moneys have been received. As registrar and transfer agent, the Paying Agent has the limited duty of handling the registration and transfer of the Bonds. Accordingly, the Paying Agent performs ministerial duties not involving the exercise of discretion and assumes no fiduciary relationship with respect to the owners of the Bonds.

The Paying Agent may now or in the future have banking relationships with the School District which involve making loans to the School District; these loans may have a security feature which is different from that of the security feature associated with the Bonds. The Paying Agent may also serve as trustee or paying agent and sinking fund depository on other obligations issued by or on behalf of the School District.

CERTAIN OTHER MATTERS

All references to sections or language of the Debt Act, Act 1, the Bonds and the Resolution's set forth in this Official Statement are made subject to all the detailed provisions thereof, to which reference is hereby made for further information, and this Official Statement does not purport to be complete statements of any or all such provisions.

All information, estimates and assumptions herein have been obtained from officials of the School District, other governmental bodies, trade and statistical services, and other sources, which we believe to be reliable; but no representations whatsoever are made that such estimates or assumptions are correct or will be realized. So far as any statements herein involve matters of opinion, whether or not expressly so stated, they are intended as such and not representations of fact.

The School District has authorized the distribution of this Official Statement.

SCHOOL DISTRICT OF LANCASTER
Lancaster County, Pennsylvania

By:
President, Board of School Directors

[THIS PAGE INTENTIONALLY LEFT BLANK]

APPENDIX A

SUMMARIES OF OPERATING DATA REGARDING THE SCHOOL DISTRICT

[THIS PAGE INTENTIONALLY LEFT BLANK]

DESCRIPTION OF THE SCHOOL DISTRICT

Introduction

The School District of Lancaster (the “School District”) is located in the City of Lancaster and the Township of Lancaster, and is located in central Lancaster County (the “County”). The School District is situated in the eastern part of the United States, on the western fringe of the highly urbanized and industrial region which sprawls from Washington D.C., to Boston, Massachusetts. Lancaster is recognized as one of the most fertile agricultural areas in the nation.

Because of the School District's close proximity to the largest metropolitan communities of the east, the world's largest markets are readily available for the many diverse products of the area. The School District's location and its many other attributes form a nucleus of economic and social activity that is impressive from all points of view.

The School District is a school district of the Third Class, organized and existing under the laws of the Commonwealth of Pennsylvania. The present School District of Lancaster became effective July 1, 1964 and merely changed in the jointure type organization to a single operative unit governed by a board of nine School Directors who are citizens of the School District and who are elected to serve four-year terms on a staggered basis. The daily operations and management of the School District are performed by a central administrative staff which is led by the Superintendent and the Chief of Finance & Operations who are appointed by the Board of School Directors.

School Facilities

<u>Building</u>	<u>Original Construction Date</u>	<u>Addition/ Renovation Date</u>	<u>Grades</u>	<u>Rated Pupil Capacity</u>	<u>2024-25 Enrollment</u>
<u>Elementary Schools:</u>					
Buchanan Elementary ⁽¹⁾	1929	1955	---	425	---
Burrowes	1954	1970, 1988	K-5	350	314
Carter and MacRae.....	1840	1988	K-5	775	430
Fulton	1916	2013	K-5	450	284
Hamilton	1964	1989	K-5	425	329
King	1965	---	K-5	575	405
Lafayette	1951	2010	K-5	675	424
Price	1973	---	K-5	450	333
Ross	1924	2010	K-5	375	270
Smith Wade.....	2021	---	K-5	450	395
Washington	1934	2010	K-5	375	462
Wharton	1895	2010	K-5	325	321
Wickersham	1929	1953, 2023	K-5	550	400
Martin	1959	2014	5-8	838	618
Total Elementary Schools					4,985
<u>Secondary:</u>					
<u>Middle Schools:</u>					
Jackson	1924	1928, 2013	6-8	743	494
Lincoln	1962	1986, 2021	6-8	578	475
Reynolds	1929	2020	6-8	766	496
Wheatland	1955	1961, 1989	6-8	545	430
<u>Alternative Education:</u>					
Buehrle Alternative Program.....	1895	2007	6-12	162	17
Cyber Pathways Academy	---	---	6-12		210
Milestones	---	---			44
Phoenix Academy	1975	1995	7-12	348	288
<u>High School:</u>					
J.P. McCaskey	1938	1974/1997	9-12	1,340	1,167
McCaskey East	1996	---	9-12	1,500	1,167
Total Secondary Schools					4,787
Total All Schools					9,772

⁽¹⁾ Used as temporary swing space as other buildings are under renovation

Source: School District officials.

Pupil Enrollment

The past, current and projected enrollments within the School District are shown below:

<u>Year</u>	<u>Elementary</u>	<u>Secondary</u>	<u>Total*</u>
2019-20	6,309	4,565	10,874
2020-21	5,860	4,524	10,384
2021-22	5,678	4,511	10,258
2022-23	5,686	4,389	10,075
2023-24	4,814	4,905	9,719
2024-25 (Current).....	4,985	4,787	9,772
2025-26 (Projected).....	5,599	4,417	10,016

*Enrollment does not include Pre-K students at the four (4) year old age group.
Source: School District Officials.

SCHOOL DISTRICT FINANCES

Financial Reporting

The School District keeps its books and prepares its financial reports according to a modified accrual basis. Major accrual items are payroll taxes and pension fund contributions payable, loans receivable from other funds, and revenues receivable from other governmental units.

The School District’s financial statements are audited annually by a firm of independent certified public accountants, as required by State law. The firm of BBD, LLP, of Philadelphia, Pennsylvania currently serves as the School District’s auditor. The School District’s auditor has not been engaged to perform and has not performed since the date of its report, any procedures on the financial statements addressed in that report. Such auditor also has not performed any procedures relating to this official statement.

As of the date of this Preliminary Official Statement, the School District expects Board approval of its audited financial statements for the year ended June 30, 2024 no later than February 28, 2025, and will soon thereafter, post such financial statements to EMMA. The School District anticipates the audit to be in-line with the unaudited information presented in the Preliminary Official Statement and does not expect that audit will contain any information that would have a material adverse effect on the School District’s financial condition.

Budgeting Process in accordance with the Public School Code and Act 1 of 2006 (Taxpayer Relief Act)

In General. School districts budget and expend funds according to procedures mandated by the Pennsylvania Department of Education (“PDE”). An annual operating budget is prepared by school district administrative officials on a uniform form furnished by PDE and submitted to the board of school directors for approval prior to the beginning of the school districts’ fiscal year beginning on July 1.

Procedures for Adoption of the Annual Budget. Unless the Simplified Procedures described below are utilized, under Pennsylvania Act No. 1 of the Special Session of 2006, as amended by Act 25 of 2011 (together, the “Taxpayer Relief Act” or “Act 1”) all school districts of the first class A, second class, third class and fourth class must adopt a preliminary budget (which must include estimated revenues and expenditures and proposed tax rates) no later than 90 days prior to the date of the election preceding the next fiscal year. This preliminary budget must be printed and made available for public inspection at least 20 days prior to its adoption; the board of school directors may hold a public hearing on the budget; and the board must give at least 10 days prior public notice of its intent to adopt the preliminary budget prior to its adoption. The board of school directors shall print the final budget and make it available for public inspection at least 20 days prior to its adoption and shall give public notice of its intent to adopt the final budget at least 10 days prior to adoption, and may hold a public hearing prior to adoption. Guidance from PDE suggest that the preliminary budget be converted to a proposed budget adopted by the board of school directors at least 30 days prior to the adoption of the final budget as required by the Public School Code. The School District follows the requirements of Act 1 and the guidance of PDE pursuant to the requirements of the Public School Code.

If the adopted preliminary budget includes an increase in the rate of any tax levied, the school district must submit information on the increase to PDE on a uniform form furnished by PDE. Such information must be submitted no later than 85 days prior to the date of the election immediately preceding the school district’s next fiscal year. PDE compares the proposed percentage increase in the rate of any tax with an index established annually (see “**The Taxpayer Relief Act (Act 1)**” herein) and within 10 days of the receipt of the information but not later than 75 days prior to the date of the election immediately preceding the beginning of the school district’s next fiscal year, PDE informs the school district whether the proposed tax rate increase is less than or equal to the index. If PDE determines that the proposed percentage increase in the rate of the tax exceeds the index, PDE notifies the school district that: (1) the proposed tax increase must be reduced to an amount less than or equal to the index; or (2) the proposed tax increase must be approved by the electorate at the election immediately preceding the beginning of the school district’s next fiscal year; or (3) the School District seek approval to utilize one or more of the referendum exceptions authorized under the Taxpayer Relief Act.

With respect to the utilization of any of the Taxpayer Relief Act referendum exceptions for which PDE approval is required (see “**The Taxpayer Relief Act (Act 1)**” herein), the school district must publish notice of its intent to seek PDE approval not less than one week before submitting its request for approval to PDE and, if PDE determines to schedule a public hearing on the request, a notice of the date, time and place of such hearing. PDE is required by the Taxpayer Relief Act to rule on the school district’s request and inform the school district of its decision no later than 55 days prior to the upcoming election so that, if PDE denies the school district’s request, the school district may submit a referendum question to the local election officials at least 50 days before the upcoming election if it so chooses.

If a school district seeks voter approval to increase taxes at a rate higher than the applicable Index, whether or not it first seeks approval to utilize one of the referendum exceptions available under the Taxpayer Relief Act, and the referendum question is not approved by a majority of the voters voting on the question, the board of school directors may not approve an increase in the tax rate greater than the applicable Index.

Simplified Procedures in Certain Cases. The above budgetary procedures will not apply to a school district if the board of school directors adopts a resolution no later than 110 days prior to the election immediately preceding the upcoming fiscal year declaring that it will not increase any tax at a rate that exceeds the applicable Index and that a tax increase at or below the rate of the Index will be sufficient to balance its budget. In that case, the Taxpayer Relief Act requires that the school district comply with the procedures in Section 687 of the School Code for the adoption of its proposed and final budgets. Section 687 of the School Code requires that the school district adopt a proposed budget at least thirty (30) days prior to the adoption of the annual budget; that the proposed budget be made available for public inspection at least twenty (20) days prior to the date set for the adoption of the annual budget; and that action shall not be taken on the annual budget until after ten (10) days public notice. No referendum exceptions are available to a school district adoption such resolution.

Summary and Discussion of Financial Results

The below table presents a summary of the School District’s General Fund Financial Condition for Fiscal Years ending June 30, 2021 through 2024. For more complete information, the individual financial statements and the 2025 Budget of the School District are available on the School District’s website or may be reviewed at the School District’s Business Office.

**SCHOOL DISTRICT OF LANCASTER
General Fund Revenues, Expenditures and Fund Balances
(Fiscal Years Ending June 30)**

	Audited				Budgeted
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024⁽¹⁾</u>	<u>2025</u>
Revenues					
Local Sources.....	\$90,897,130	\$96,020,306	\$99,960,296	\$103,428,164	\$102,844,553
State Sources.....	118,026,580	120,035,149	134,227,701	139,486,657	148,124,871
Federal Sources.....	<u>28,446,501</u>	<u>34,489,764</u>	<u>33,723,980</u>	<u>42,372,080</u>	<u>27,711,000</u>
Total Revenues	\$237,370,211	\$250,545,219	\$267,911,977	\$285,286,901	\$278,680,424
Expenditures					
Instruction.....	\$145,384,278	\$150,459,376	\$155,320,391	\$166,547,799	\$159,832,348
Support Services.....	78,391,791	77,497,398	81,525,542	89,461,903	91,873,168
Operation of Non-Instructional Services.....	2,311,449	2,550,212	3,199,480	3,531,541	3,523,507
Facilities acquisition, construction and improvement..	804,640	726,486	1,105,684	417,554	0
Debt Service.....	19,158,932	20,739,651	21,337,695	23,625,877	24,151,311
Leases and Other Right-to-Use Arrangements.....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$246,051,090</u>	<u>\$251,973,123</u>	<u>\$262,488,792</u>	\$283,584,674	<u>\$279,380,334</u>
Excess Expenditures Over (Under) Revenues	(\$8,680,879)	(\$1,427,904)	\$5,423,185	\$1,702,227	(\$699,910)
Other Financing Sources (Uses)					
Issuance of debt	\$6,045,421	\$4,189,312	\$5,736,112	\$4,899,216	\$4,400,000
Transfers in.....	175,043	103,706	110,699	141,240	250,000
Transfers out.....	<u>(3,077,441)</u>	<u>(5,615,018)</u>	<u>(16,112,883)</u>	<u>(16,643,353)</u>	<u>(250,000)</u>
Total other financing sources (uses)	\$3,143,023	(1,322,000)	(10,266,072)	(11,602,897)	4,400,000
Net Change in Fund Balance	(\$5,537,856)	(\$2,749,904)	(\$4,842,887)	(\$9,900,670)	\$3,700,090
Beginning Fund Balance	<u>\$30,986,998</u>	<u>\$25,449,142</u>	<u>\$22,699,238</u>	<u>\$17,856,351</u>	<u>\$7,955,681</u>
Fund Balance June 30	<u>\$25,449,142</u>	<u>\$22,699,238</u>	<u>\$17,856,351</u>	<u>\$7,955,681</u>	<u>\$11,655,771</u>

⁽¹⁾Unaudited, subject to change and final audit.
Source: School District Audits and Budget.

TAXING POWERS AND LIMITS

In General

Subject to certain limitations imposed by the Act 1 (more specifically described below), the School District is empowered by the School Code and other statutes to levy the following taxes:

1. An annual tax on all real property taxable for school purposes, not to exceed 25 mills on each dollar of assessed valuation, to be used for general school purposes.
2. An unlimited ad valorem tax on the property taxable for school purposes to provide funds:
 - a) for minimum salaries and increments of the teaching and supervisory staff;
 - b) to pay rentals due any municipality authority or non-profit corporation or due the State Public School Building Authority;
 - c) *to pay interest and principal on any indebtedness incurred pursuant to the Local Government Unit Debt Act, or any prior or subsequent act governing the incurrence of indebtedness of the School District; and*
 - d) to pay for the amortization of a bond or note issue which provided a school building prior to the first Monday of July 1959.
3. An annual per capita tax on each resident over 18 years of age of not more than \$5.00.
4. Additional taxes subject to division with other political subdivisions authorized to levy similar taxes on the same person, subject, business, transaction or privilege, under Act No. 511, enacted December 31, 1965, as amended (“The Local Tax Enabling Act”). These taxes, which may include, among others, a per capita tax, an earned income and net profits tax, a real estate transfer tax, a gross receipts tax, a local services tax and an occupation tax, shall not exceed, in the aggregate, an amount equal to the product of the market valuation of real estate in the School District (as certified by the State Tax Equalization Board of the Commonwealth (“STEB”)/Tax Equalization Division (“TED”)) multiplied by twelve mills. All local taxing authorities are required by the Local Tax Enabling Act to exempt disabled veterans and members of the armed forces reserve who are called to active duty at any time during the tax year from any local services tax and to exempt from any local services tax levied at a rate in excess of \$10 those persons whose total income and net profits from all sources within the political subdivision is less than \$12,000 for the tax year. The Local Tax Enabling Act also authorizes, but does not require, taxing authorities to exempt from per capita, occupation, and earned income taxes and any local services tax levied at a rate of \$10 or less per year, any person whose total income from all sources is less than \$12,000 per year.

PENNSYLVANIA ACTS AFFECTING CERTAIN LOCAL TAXING POWERS OF SCHOOL DISTRICTS

Taxpayer Relief Act (Act 1)

The information set forth below is a partial summary of relevant sections of Act 1 and their impact. This summary is not intended to be an exhaustive discussion of the provisions of Act 1 nor intended to provide a legal interpretation of any provision of Act 1. A prospective purchaser of the Bonds should review the full text of Act 1 as a part of any decision to purchase the Bonds.

Under the Taxpayer Relief Act (Act 1), a school district may not levy any tax for the support of the public schools which was not levied in the previous fiscal year, raise the rate of any earned income and net profits tax if already imposed under the authority of the Local Tax Enabling Act, or increase the rate of any tax for school purposes by more than the Index (defined below), unless in each case either (a) such increase is approved by the voters in the school district at a public referendum or (b) one or more of the exceptions summarized below is applicable and the use of such exception is approved by PDE:

1. to pay interest and principal on indebtedness incurred (i) prior to September 4, 2004, in the case of a school district which had elected to become subject to the provisions of the prior Homeowner Tax Relief Act, Act 72 of 2004 (“Act 72”), or (ii) prior to June 27, 2006, in the case of a school district which had not elected to become subject to Act 72 (as in the case of the School District); (a) to pay interest and principal on any indebtedness approved by the voters at referendum (electoral debt); and (b) to pay interest and principal on debt refunding or refinancing debt for which one of the above exceptions is permitted, as long as the refunding or refinancing incurs no additional debt other than for costs and expenses related to the refunding or refinancing and the funding of appropriate debt service reserves;
2. to pay costs incurred in providing special education programs and services to students with disabilities, under specified circumstances;
3. To make payments into the State Public School Employees’ Retirement System when the increase in the estimated payments between the current year and the upcoming year is greater than the Index (as determined by PDE in accordance with the provisions of Act 1), subject to the limitation that the salary base used for calculating estimated payments is capped at the 2011-12 salary base level, per PDE Referendum Exception Guidelines.”

Any revenue derived from an increase in the rate of any tax allowed under the exception numbered 1 above may not exceed the anticipated dollar amount of the expenditure, and any revenue derived from an increase in the rate of any tax allowed pursuant to any other exception enumerated above may not exceed the rate increase required, as determined by PDE, as the case may be. If a school district’s petition or request to increase taxes by more than the Index pursuant to one or more of the allowable exceptions is not approved, the school district may submit the proposed tax increase to a referendum.

“Index” is defined in Act 1 as follows:

INDEX

1. Except as set forth in paragraph (2), the average of the percentage increase in the Statewide Average Weekly Wage and the Employment Cost Index.
2. For a school district with a market value/income aid ratio great than 0.400 for the school fiscal year prior to the school fiscal year for which the Index is calculated, the value under paragraph (1) multiplied by the sum of:
 - (i) 0.75; and
 - (ii) the school district’s market value/income aid ratio for the school fiscal year prior to the school fiscal year for which the Index is calculated.

“Statewide Average Weekly Wage” is defined in Act 1 as follows:

STATEWIDE AVERAGE WEEKLY WAGE

That amount determined by the Department of Labor and Industry in the same manner that it determines the average weekly wage under section 404(e)(2) of the Act of December 5, 1936 (2nd Sp. Sess., 1937 P.L. 2897, No. 1), known as the Unemployment Compensation Law, except that it shall be calculated for the preceding calendar year.

The Act 1 Index applicable to the School District for the next fiscal year, current fiscal year and prior four fiscal years is as follows:

<u>Fiscal Year</u>	<u>Index %</u>
2024-25	7.4
2023-24	5.9
2022-23	4.8
2021-22	4.3
2020-21	3.8

Source: Pennsylvania Department of Education website.

In accordance with Act 1, a board of school directors may submit, but is not required to submit, a referendum question to the voters in any future municipal election seeking approval to levy or increase the rate of an earned income tax (“EIT”) or impose a personal income tax (“PIT”) for the purpose of funding homestead and farmstead exclusions, but the proposed rate of the EIT or PIT shall not exceed the rate that is required to provide the maximum homestead and farmstead exclusions allowable under law. The referendum was not approved by a majority of the voters at the primary election.

Status of the Bonds Under the Taxpayer Relief Act (Act 1)

The debt service payable on the Bonds described in this Official Statement is not eligible for a specific exception to the Index limits of Act 1.

Limitations on School District Fund Balance

Set forth below is a summary of relevant sections of Act 48. This summary is not intended to be an exhaustive discussion of the provisions of Act 48 nor intended to provide a legal interpretation of any provisions of Act 48. A prospective purchaser of the Bonds should review the full text of Act 48 as a part of any decision to purchase the Bonds.

Pennsylvania Act No. 2003-48 (enacted December 23, 2003) prohibits a school district from increasing real property taxes unless the school district has adopted a budget for such school fiscal year that includes an estimated ending unreserved and undesignated fund balance which is not more than a specified percentage of the total budgeted expenditures, as set forth below:

Total Budgeted Expenditures:

Less than or equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater than or equal to \$19,000,000	8.0%*

Estimated Ending Unreserved Undesignated Fund Balance as a Percentage of Total Budgeted Expenditures⁽¹⁾:

“Estimated ending unreserved, undesignated fund balance” is defined in Act 2003-48 as that portion of the fund balance which is appropriate for expenditure or not legally or otherwise segregated for a specific or tentative future use, projected for the close of the school year for which a school district’s budget was adopted and held in the general fund accounts of the school district.

*Applicable to the School District

⁽¹⁾Effective June 30, 2011, Governmental Accounting Standards Statement #54 adopted the term “Unassigned” to refer to general fund balances that would fall within the definition of “Unreserved and Undesignated Fund Balance” in the statute known as Act 48 of 2003.

TAX REVENUES OF THE SCHOOL DISTRICT

Tax Levies

2024-25 Real Estate and Non-Real Estate Tax Rates

<u>Municipality</u>	<u>Real Estates Tax (Mills)</u>			<u>Real Estate Transfer</u>		<u>Earned Income</u>	
	<u>School</u>	<u>Municipal</u>	<u>County</u>	<u>School</u>	<u>Municipal</u>	<u>School</u>	<u>Municipal</u>
City of Lancaster.....	24.0186	12.640	2.911	0.5%	0.5%	0.5%	0.5%
Lancaster Township.....	24.0186	1.910	2.911	0.5%	0.5%	0.5%	0.5%

<u>Municipality</u>	<u>Local Services Tax</u>	
	<u>School</u>	<u>Municipal</u>
City of Lancaster.....	\$5.00	\$47.00
Lancaster Township.....	0.00	0.00

Source: Local Government Officials

Real Estate Tax Collection Record

The School District's realty tax collection record for the current and previous five fiscal years ending June 30th, of the years shown below, is as follows:

<u>Fiscal Year</u>	<u>Adjusted Total Levy⁽¹⁾</u>	<u>Current Collections</u>	<u>Current Percent Collected</u>	<u>Collections in Subsequent Tax Levy Years</u>	<u>Total Collections</u>	<u>Total Percent Collected</u>
2019-20	\$74,304,655	\$71,322,211	95.99%	\$2,982,444	\$74,304,655	100.00%
2020-21	76,014,927	72,826,556	95.81%	3,047,889	75,874,445	99.82%
2021-22	77,424,152	72,826,556	94.06%	1,844,864	74,671,420	96.44%
2022-23	78,989,728	76,458,938	96.80%	1,327,952	77,786,890	98.48%
2023-24	81,739,998	78,855,590	96.47%	1,416,839	80,272,429	98.20%

⁽¹⁾Amount is net of penalties and discounts.

Source: School District Officials.

Trends in Market and Assessed Valuations

The trend in market and assessed valuations of real estate in the School District is shown below:

<u>Tax Year</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
2018-2019	\$3,397,523,625	\$3,608,452,000	106.21%
2019-2020	3,397,445,399	3,609,051,300	106.23%
2020-2021	3,590,894,894	3,616,438,800	100.71%
2021-2022	3,600,610,877	3,624,615,300	100.67%
2022-2023	3,937,799,485	3,643,361,200	92.52%

Source: Pennsylvania State Tax Equalization Board (STEB). Valuations are certified in June of following year.

Ten Most Valuable Taxable Parcels in the School District

The following table represents the ten real estate parcels having the highest assessed values in the School District. These taxpayers represent approximately 7.21% of the School District’s total most recent assessed value.

<u>Taxpayer</u>	<u>Taxable Aggregate Assessed Valuation</u>
Park City Center Business Trust	\$142,325,700
Lancaster General Hospital	22,123,200
Urban Place LP	17,000,000
Franklin & Marshall College	12,116,600
Hawthorne Gardens LP	11,531,900
Fulton Bank NA	11,467,500
LSC Communications US LLC	11,367,900
Conestoga View SNF Realty LLC	11,101,000
Solomon Organization LLC	11,091,400
Montgomery Acquisition LP	<u>10,743,000</u>
Totals	<u>\$260,868,200</u>

Source: County Assessment Office

[Remainder of Page Intentionally Blank]

COMMONWEALTH AID TO SCHOOL DISTRICTS

Pennsylvania school districts receive financial assistance from the Commonwealth in a number of forms, all subject to statutory provisions and annual appropriation by the Pennsylvania General Assembly.

Basic education funding is allocated to all school districts in an amount equal to: (1) a fixed sum equal to the school district's Fiscal Year 2023-24 basic educational funding; plus (2) an additional increment determined annually pursuant to statutory formula which adjusts a school district's average daily membership by a number of factors specific to the composition of the student population as well as the school district's median household income, local tax effort and capacity to generate local revenue. The additional increment as calculated above for any individual school district may be zero. Beginning in 2024-25, there is also a Hold Harmless Relief Supplement for qualifying school districts.

Information concerning the calculation of the School District's basic education funding can be found on the Pennsylvania Department of Education's website at <https://www.education.pa.gov>.

School districts also receive subsidies for special education, pupil transportation, career and technical education and health services, among other things.

Lack of Commonwealth Appropriations for Debt Service Reimbursement

Commonwealth law presently provides that the School District will receive reimbursement from the Commonwealth for a portion of the debt service on some or all of the School District's outstanding bonds after said bonds have received final approval from the Department of Education (see **"DEBT STATEMENT AND DEBT LIMITS"** herein). Commonwealth reimbursement is based on the "Reimbursable Percentage" assigned to the Bonds and the School District's Aid Ratio or CARF, whichever is higher. The School District's CARF is currently higher at 69.34%. The Reimbursable Percentage is determined through a process known as the "Planning and Construction Workbook" or "PlanCon". In future years, this percentage may change as the School District's MVAR changes, or as a result of future legislation regarding changes to, or even elimination of, the PlanCon program.

In May of 2016, the Commonwealth enacted appropriation legislation known as Act 25 ("Act 25"), which contains authorization for the Commonwealth Finance Authority ("CFA") to issue up to \$2.5 billion of debt to fund PlanCon reimbursements to school districts. Act 25 also instituted a moratorium on new projects entering the PlanCon process while an advisory committee established under Act 25 considers amendments to the PlanCon reimbursement program. This moratorium went into effect on March 1, 2016 and most recently became indefinite with the adoption of Act No. 33 of 2023 on December 13, 2023.

To date, the CFA has issued \$1,903,065,000, to provide for PlanCon reimbursements owed to school districts, consisting of the issuance of its Revenue Bonds, Series A of 2016 (Federally Taxable) in the principal amount of \$758,185,000 issued on October 31, 2016, its Revenue Bonds, Series of 2019 (Federally Taxable) in the total amount of \$412,520,000 issued on January 18, 2019, its Revenue Bonds (Federally Taxable), Series A of 2019 in the total amount of \$388,975,000 issued on May 9, 2019, and its Revenue Bonds (Federally Taxable), Series A of 2021 in the total amount of \$343,385,000 issued on June 23, 2021. It is expected that proceeds of these issues will be used to provide PlanCon reimbursement to the School District for the current and future fiscal years. However, the School District cannot be certain that any future PlanCon reimbursement will be received by PDE as the ability for CFA to issue additional bonds in the future to fund future PlanCon reimbursements owed to school districts may impact the availability of PlanCon reimbursements payable to the School District. Any failure by the Commonwealth to adopt a timely budget and enact necessary spending authorizations could have a material adverse effect upon the School District's anticipated receipt of PlanCon reimbursements.

Act 70 of 2019 was adopted by the State legislature and has modified the PlanCon process. The Act states that on July 1, 2020, a new PlanCon system will go online. However, the legislation does not include any funding nor does it state when the Commonwealth would start to allow applicants to enter into the new program. There is a moratorium for the new PlanCon program, which still remains in place.

There can be no assurances that the School District will be able to successfully apply for, be awarded, and receive sufficient PlanCon reimbursement for the costs of any current or future projects of the School District. A failure by the School District to receive such reimbursement could force the School District to apply other available funds, if any, toward the completion costs of the Project and may have a material adverse effect on the financial resources of the School District to fund other obligations, including payment of debt service on the Bonds.

DEBT STATEMENT AND DEBT LIMITS

Residents of the School District are responsible for the following debt within the School District, the municipalities within the School District and the County following the settlement of the Bonds. The School District has never defaulted on the payment of debt service.

<u>DIRECT DEBT</u>	<u>Gross</u>	<u>Project</u>	<u>Effective</u>	<u>State</u>	<u>Local</u>
<u>NONELECTORAL DEBT</u>	<u>Outstanding</u>	<u>Reimbursable</u>	<u>Reimbursement</u>	<u>Share</u>	<u>Share</u>
<u>Issue Type*</u>		<u>Percent (%)</u>			
General Obligation Bonds, Series B of 2025	\$59,395,000	0.00%	0.00%	\$0	\$59,395,000
General Obligation Bonds, Series A of 2025	18,665,000	0.00%	0.00%	0	18,665,000
General Obligation Bonds, Series of 2024.....	9,875,000	27.18%	18.60%	1,836,947	8,038,053
General Obligation Bonds, Series of 2023.....	30,945,000	0.00%	0.00%	0	30,945,000
General Obligation Bonds, Series of 2022.....	31,040,000	0.00%	0.00%	0	31,040,000
General Obligation Bonds, Series of 2020.....	20,875,000	14.83%	10.15%	2,118,740	18,756,260
General Obligation Bonds, Series B of 2019	3,480,000	27.00%	18.48%	643,062	2,836,938
General Obligation Bonds, Series A of 2019.....	17,635,000	18.37%	12.57%	2,217,148	15,417,852
General Obligation Bonds, Series of 2018.....	9,975,000	22.08%	15.11%	1,507,377	8,467,623
General Obligation Bonds, Series B of 2016	10,360,000	28.10%	19.23%	1,992,398	8,367,602
General Obligation Bonds, Series of 2011 (QSCB)	30,024,000	10.27%	7.03%	2,110,323	27,913,677
General Obligation Bonds, Series of 2010 (QSCB)	7,965,000	33.48%	22.91%	1,825,077	6,139,923
Total Principal of Nonelectoral Debt.....	\$250,234,000			\$14,251,072	\$235,982,928
<u>LEASE RENTAL DEBT</u>					
<i>Lancaster County Career & Technology</i>					
<i>Center Authority:</i>					
Guaranteed Lease Revenue Bonds, Series of 2020	\$603,727				
Guaranteed Lease Revenue Bonds, Series A of 2017	495,563				
Total Principal of Lease Rental Debt	\$1,099,290				
TOTAL DIRECT DEBT	\$251,333,290				
<u>OVERLAPPING DEBT</u>					
Component Municipalities Debt.....	\$437,623,371				
Lancaster County	17,108,114				
Total Principal of Overlapping Debt.....	\$454,731,485				
TOTAL DIRECT AND OVERLAPPING DEBT	\$706,064,775				
<u>DEBT RATIOS OF DIRECT DEBT</u>					
Market Valuation of Real Estate.....	6.38%				
Assessed Valuation of Real Estate.....	6.90%				
Per Capita (2020 Population).....	\$3,278				
<u>DEBT RATIOS OF DIRECT DEBT AND OVERLAPPING DEBT</u>					
Market Valuation of Real Estate.....	17.93%				
Assessed Valuation of Real Estate.....	19.38%				
Per Capita (2020 Population).....	\$9,208				

*Excludes the 2016A Bonds being refunded herein.

⁽¹⁾Gives effect to current appropriations for payment of debt service and expected future State Reimbursement of School District sinking fund payments based on current Aid Ratio. See “Commonwealth Aid to School Districts” herein.

⁽²⁾School District’s pro rata 8.49% share of the County’s \$224,539,966 principal amount outstanding.

Source: Department of Community and Economic Development (“DCED”) website.

FUTURE FINANCING

The School District has a long-range capital improvement plan in place for renovations and upgrades to its existing facilities; if implemented, the School District anticipates issuing additional long-term debt of approximately \$108 million to fund this plan over the next 3-10 years.

**BORROWING CAPACITY
(Under Local Government Unit Debt Act)**

The legal borrowing capacity of the School District is calculated in accordance with the Debt Act, which describes the applicable debt limits for local government units (entities with taxing powers), including school districts and municipalities. Under the Debt Act, the School District may incur electoral debt, which is debt that is approved by a majority of the School District's voters at either a general or special election, in an unlimited amount. Net nonelectoral debt, or debt not approved by the School District's electorate, net of state aid, may not exceed 225% of the School District's "Borrowing Base", as defined in the Debt Act. The Bonds constitute nonelectoral debt under the Debt Act. The Borrowing Base is calculated as the annual arithmetic average of Total Revenues (as defined in the Debt Act), for the three full fiscal years next preceding the date of incurring debt. Combined net nonelectoral debt and net lease rental debt (debt represented by capital leases and similar agreements relating to debt payments), net of approved state aid, incurred on behalf of the School District may not exceed 225% of the School District's Borrowing Base. The Borrowing Base and borrowing capacity of the School District are as follows:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24⁽¹⁾</u>
Total General Fund Revenues	\$250,545,219	\$267,911,977	\$285,286,901
Less: Required Deductions			
a. Rental and Sinking Fund Reimbursement	\$3,219,699	\$3,734,883	2,814,655
b. Revenues for Self-Liquidating Debt	4,162,692	3,621,202	0
c. Refunds from Prior Year Expenditures	0	0	0
d. Grant and Gifts for Capital Projects	0	0	0
e. Sale of Equipment and Non-Recurring Items (i.e., insurance recoveries)	355,055	0	0
Total Deductions	<u>\$7,737,446</u>	<u>\$7,356,085</u>	<u>\$2,814,655</u>
Total Revenues	<u>\$242,807,773</u>	<u>\$260,555,892</u>	<u>\$282,472,246</u>
 Total Net Revenues for Three Years		\$785,835,911	
Borrowing Base - Average Net Revenues for Three-Year Period		\$261,945,304	
 Computation of Borrowing Capacity			
Debt Limitation - 225% OF Borrowing Base		\$589,376,933	
Less: Net Non-Electoral and Lease Rental Debt		251,333,290	
Current Non-Electoral and Lease Rental Borrowing Capacity		<u>\$338,043,643</u>	

⁽¹⁾Unaudited, subject to change and final audit.

LABOR RELATIONS

Employees and Labor Contracts

The School District has approximately 1,654 employees, including 1,008 professional employees, 497 service staff, and 149 administrative staff.

The professional employees are represented by the Lancaster Education Association, an affiliate of the Pennsylvania State Education Association (PSEA), under a contract with the School District which expires on June 30, 2026. The service staff are represented the American Federation of State, County and Municipal Employees (AFSCME), under a contract with the School District which expires on June 30, 2027.

Pension Program

Currently, all Pennsylvania school districts and intermediate units participate in a pension program administrated by the Commonwealth. The program is formally known as the Public School Employees' Retirement System ("PSERS"), and a percentage of each eligible employee's salary is contributed by the employee, the School District and the Commonwealth. All full-time employees, part-time employees salaried over eighty days per year and hourly employees with over five hundred hours per year participate in the program.

Contributions are required by active members, School Districts, and the Commonwealth of Pennsylvania as established by the Public School Employees' Retirement Code. Members who enrolled prior to January 1, 2002, range from 5.28% to 7.5% of compensation, depending upon the date of commencement of employment and elections made by each employee member. Members who enrolled in the pension plan on or after January 1, 2002 and before July 1, 2011 is 7.5% of compensation. The contribution rate for PSERS members who enrolled on or after July 1, 2011 is 7.5% or 10.3%, depending upon elections made by each employee member. On December 3, 2024, the

PSERS Board certified the employer rate, to be paid by the School District, of 33.90% for the 2024-2025 fiscal year. According to Act 120 of 2010 the employer contribution rate is suppressed for future years by using rate caps to keep the rate from rising too high, too fast.

The Commonwealth will reimburse the School District at the rate of 50% of its total contributions with respect to all employees who were hired prior to July 1, 1994. With respect to employees hired after July 1, 1994, and who were not previously employed by another public school system in the Commonwealth, the School District will be reimbursed by the Commonwealth at the rate of the higher of 50% of contributions made by the School District or the current Market Value/Personal Income Aid Ratio. The School District is reimbursed on a quarterly basis.

Under Act 5 of 2017 (“Act 5”) PSERS transitioned from a traditional defined benefit system and begin to offer defined contribution plans as well. Beginning July 1, 2019, in addition to other transaction rules and options based on members’ classifications, certain classes of active members may choose to switch from the current defined benefit plan to one of three new retirement benefit plan options which will be available. Additionally, all active members newly hired on or after July 1, 2019, will be required to select one of those three new retirement benefit plan options and will not be eligible to participate in the current defined benefit plan. The three new plans consist of two hybrid plans, with defined benefit and defined contribution components, along with a stand-alone defined contribution plan.

In addition to its comprehensive change in available plans for active members, Act 5 also made certain changes to the PSERS Board of Trustees and administrative protocols and created the Public Pension Management and Asset Investment Review Commission to study and make recommendations to the General Assembly and the Governor regarding investment performance and strategies.

According to the Independent Fiscal Office, Act 5 is not expected to reduce school district and state contributions to PSERS over the first fifteen years. However, beginning in fiscal 2034-35 through fiscal 2049-50, employer contribution rates are expected to begin to decline due to the lower long-term employer costs of the new benefit plans and will be lower, in the aggregate, over the study period. Both the School District and the Commonwealth are responsible for paying a portion of the employer’s share. School entities are responsible for paying 100% of the employer share of contributions to PSERS. The Commonwealth reimburses the employer for one-half the payment for employees. The School District contributions are made on a quarterly basis and employee contributions are deducted bi-weekly for each paycheck and remitted monthly. Recent School District payments, net of reimbursement, have been as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2020-21	\$10,742,766
2021-22	11,446,765
2022-23	11,847,402
2023-24	13,615,601
2024-25	10,268,460
	(Budgeted)

On June 30, 2023, the School District reported a liability of \$291,071,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by rolling forward the PSERS' total pension liability as of June 30, 2021 to June 30, 2022. The School District's proportion of the net pension liability was calculated utilizing the employer's one-year reported contributions as it relates to the PSERS' one-year reported contributions. This method was changed beginning with the System’s fiscal year ended June 30, 2020. In prior years, the proportion of the PSERS net pension liability was calculated utilizing the School District’s one-year reported covered payroll as it related to PSERS’ total one-year report covered payroll. On June 30, 2023 (measurement date), the School District's proportion was 0.6547%, which was an increase of 0.0029% from its proportion measured as of June 30, 2022.

As of June 30, 2022, the PSERS plan was 61.6% funded, with an unfunded actuarial accrued liability of approximately \$44.0 billion. PSERS’ rate of return for fiscal year ended June 30, 2022, was 2.23%. The Fund had plan net assets of \$71.2 billion on June 30, 2022. For more information, visit the PSERS website at www.psers.pa.gov, which is not incorporated by specific reference into this Official Statement.

Source: School District Audit and PSERS

Other Post-Employment Benefits (“OPEB”)

The School District provides certain health care and life insurance benefits for its retirees (commonly referred to as “other post-employment benefits” or “OPEB”). Effective for the 2008-2009 fiscal year, the District adhered to Governmental Accounting Standards Board Statement No. 45, (“GASB 45”) "Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions," for certain post-employment healthcare benefits and life insurance benefits provided by the District. As of June 2017, GASB 45 has been eliminated and replaced with a new standard, Governmental Accounting Standards Board Statement No. 75 (“GASB 75”). GASB 75 replaces the requirements of GASB 45 and establishes new accounting and financial reporting requirements. The School District funds the PSERS cost sharing, multiple-employer OPEB plan through contractually required contribution rates. No assurances can be given that the District’s future OPEB obligations will not have a material impact on the District’s ability to pay its debts, including the Bonds.

For a full description of the pension and OPEB plans, please refer to Appendix E – Audited Financial Statements.

[THIS PAGE INTENTIONALLY LEFT BLANK]

APPENDIX B

LOCAL DEMOGRAPHIC AND STATISTICAL; AND ECONOMIC INFORMATION

[THIS PAGE INTENTIONALLY LEFT BLANK]

DEMOGRAPHIC AND STATISTICAL INFORMATION

Population

	<u>2020</u>	<u>2010</u>
<i>School District</i>	76,681	75,471
Lancaster County.....	543,050	519,445
Pennsylvania	12,794,885	12,702,379

Source: U.S. Bureau of Census.

**Age Composition
(2020)**

	<u>Percent Under 18</u>	<u>Percent 65 and Over</u>
<i>School District</i>	14.8%	26.4%
Lancaster County.....	23.5	18.0
Pennsylvania	20.7	18.3

Source: U.S. Bureau of Census.

**Income
(2020 5-year estimates)**

	<u>Median Household</u>	<u>Per Capita</u>	<u>Persons in Poverty</u>
Lancaster County.....	69,588	33,568	7.7
Pennsylvania	63,627	35,518	10.9

Source: U.S. Bureau of Census.

**Housing Characteristics
(2010)**

	<u>Total Housing Units</u>	<u>Percent Owner Occupied</u>
Lancaster County.....	213,312	69.4
Pennsylvania	5,732,628	69.0

Source: U.S. Bureau of Census.

Medical facilities

<u>Institution</u>	<u>Location</u>
Ephrata Community Hospital	Ephrata
Lancaster General Hospital	Lancaster
UPMC Pinnacle Lititz	Lititz
Lancaster Behavioral Health Hospital	Lancaster
Lancaster Rehabilitation Hospital	Lancaster

Source: Pennsylvania Department of Health, Bureau of Health Statistics

Transportation

The four-lane by-pass (U.S. Route 222) connects the School District to Lancaster and Reading. Also, the Pennsylvania Turnpike, which passes through the School District in an east-west direction, provides access to Philadelphia, Harrisburg, Pittsburgh and other cities throughout the state. Several other smaller highways connect the School District to surrounding cities and communities.

Public transportation is readily available to residents of the School District. Commuter air transportation for the area is provided by the Lancaster Airport to Philadelphia, Baltimore-Washington, and Harrisburg International Airports. Conrail provides freight service to the County and Amtrak provides passenger service to all major eastern cities on a daily basis. Nationwide bus service is available through Greyhound Bus Lines and National Trailways Bus Service.

Lancaster County's regional setting shows its close proximity to the large metropolitan communities of the East. Today's transportation systems, along with the County's strategic location, make the world's largest markets readily available for the many diverse products of the County.

Utilities

Pennsylvania is a leader among states in implementing a deregulated, competitive electric energy market. As the Commonwealth switches to a deregulated environment, businesses will be allowed to choose their electric suppliers. Companies will shop in an open market for the best price and service. By taking a lead in this effort, Pennsylvania is providing local firms with a competitive advantage that should last for years to come.

PPL Electric Utilities provides Lancaster County with a dependable, competitively-priced supply of electric energy. The utility supplies electricity to 1.2 million customers in Lancaster and 28 other counties in central eastern Pennsylvania. PPL maintains an active presence in economic development, working to attract new businesses to the area and helping existing businesses to expand within Lancaster County.

UGI Utilities is a leader in offering firm and interruptible natural gas transportation service. The utility's distribution system consists of 607 miles of lines within Lancaster County. UGI maintains gas transportation services to more than 700 customers on its system.

Higher Education

Lancaster County has a number of institutions of higher learning including: Elizabethtown College, a privately owned institution in Elizabethtown, which offers an undergraduate liberal arts education; Franklin and Marshall College, a coeducational liberal arts college in Lancaster; Millersville University, a State-owned institution in Millersville; the Lancaster campus of Harrisburg Area Community College; the Lancaster Campus of Penn State; Pennsylvania College of Art and Design, a member of the National Association of Schools of Art & Design; Lancaster Bible College, a four-year Christian career college unaffiliated with any denomination; Thaddeus Stevens College of Technology and the Lancaster General College of Nursing and Health Sciences. In addition, the Lancaster Theological Seminary, and three vocational-technical schools are located within the County.

Tourism

Because of the area's historic sites, the City of Lancaster's architectural charm, the County's rolling, well-kept farmlands, and the large Amish community, Lancaster has become more and more attractive to tourists. Each year some 8 million people visit the area, spending about \$1.2 billion and generating \$2.3 billion in indirect activity.

ECONOMIC INFORMATION

Ten Largest Employers in Lancaster County

Company

Lancaster General Hospital
Mutual Assistance Group
Giant Food Stores LLC
County of Lancaster
Nordstrom Inc.
Eurofins Lancaster Laboratories Inc.
Lancaster School District
Dart Container Corporation
Masonic Villages of the Grand Lodge
Fulton Bank NA

Source: Center for Workforce Information and Analysis – Labor & Industry (L & I), 3rd Quarter, 2021.

Trends in Lancaster County Employment and Unemployment

(Not Seasonally Adjusted)

<u>Year</u>	<u>County Civilian Labor Force</u>	<u>Total Employment</u>	<u>Unemployment Rate</u>		
			<u>County</u>	<u>Pennsylvania</u>	<u>U.S.</u>
2018	281,400	271,900	3.4	4.3	3.9
2019	285,800	275,800	3.5	4.3	3.5
2020	281,700	260,600	7.5	7.9	6.7
2021	276,100	266,000	3.7	4.4	3.7
2022	282,400	270,700	3.9	5.6	4.4

Source: Pennsylvania Department of Labor & Industry.

Classification of Employment by Industry
Lancaster Metropolitan Statistical Area

LANCASTER METROPOLITAN STATISTICAL AREA						
(Lancaster County)						
January 2022						
NONFARM JOBS - NOT SEASONALLY ADJUSTED						
ESTABLISHMENT DATA	Industry Employment				Net Change From:	
	Jan 2022	Dec 2021	Jan 2021	Jan 2020	Dec 2021	Jan 2021
TOTAL NONFARM	250,100	253,600	241,100	256,400	-3,500	9,000
TOTAL PRIVATE	231,600	234,600	222,500	236,700	-3,000	9,100
GOODS-PRODUCING	55,100	55,200	53,500	55,000	-100	1,600
Mining, Logging, and Construction	17,900	18,100	17,700	18,000	-200	200
Manufacturing	37,200	37,100	35,800	37,000	100	1,400
Durable Goods	19,700	19,700	19,000	19,700	0	700
Non-Durable Goods	17,500	17,400	16,800	17,300	100	700
Food mfg.	8,500	8,400	7,800	7,600	100	700
SERVICE-PROVIDING	195,000	198,400	187,600	201,400	-3,400	7,400
PRIVATE SERVICE-PROVIDING	176,500	179,400	169,000	181,700	-2,900	7,500
Trade, Transportation, and Utilities	60,800	61,600	57,700	60,100	-800	3,100
Wholesale Trade	13,400	13,400	12,600	15,200	0	800
Retail Trade	29,900	30,000	28,900	29,400	-100	1,000
General merchandise stores	3,400	3,600	3,300	3,400	-200	100
Transportation, Warehousing, and Utilities	17,500	18,200	16,200	15,500	-700	1,300
Information	2,600	2,700	2,400	2,700	-100	200
Financial Activities	9,800	9,900	9,600	9,600	-100	200
Professional and Business Services	26,300	26,700	25,400	25,500	-400	900
Education and Health Services	44,200	44,900	45,600	47,800	-700	-1,400
Health care and social assistance	39,200	39,500	40,300	41,000	-300	-1,100
Hospitals	8,800	8,800	9,000	8,800	0	-200
Leisure and Hospitality	20,200	21,200	16,800	23,300	-1,000	3,400
Accommodation and food services	16,700	17,900	14,500	19,500	-1,200	2,200
Food services and drinking places	14,600	15,700	12,600	16,300	-1,100	2,000
Other Services	12,600	12,400	11,500	12,700	200	1,100
Government	18,500	19,000	18,600	19,700	-500	-100
Federal Government	1,200	1,300	1,200	1,300	-100	0
State Government	2,200	2,400	2,400	2,600	-200	-200
Local Government	15,100	15,300	15,000	15,800	-200	100
Data benchmarked to March 2021	***Data changes of 100 may be due to rounding***					

Source: Pennsylvania Department of Labor & Industry.

APPENDIX C
FORM OF OPINION OF BOND COUNSEL

SAXTON & STUMP

LAWYERS AND CONSULTANTS

280 Granite Run Drive, Suite 300 • Lancaster, PA 17601
P: (717) 556-1000 • F: (717) 441-3810

DRAFT

**SCHOOL DISTRICT OF LANCASTER
LANCASTER COUNTY, PENNSYLVANIA**
\$ _____ **GENERAL OBLIGATION BONDS, SERIES A OF 2025 &**
\$ _____ **GENERAL OBLIGATION BONDS, SERIES B OF 2025**

OPINION

We have acted as Bond Counsel in connection with the issuance by the School District of Lancaster, Lancaster County, Pennsylvania (the "School District"), of the \$ _____ General Obligation Bonds, Series A of 2025 and \$ _____ General Obligation Bonds, Series B of 2025 (collectively the "Bonds").

We have examined the law and such certified proceedings and other papers as we deem necessary to render this opinion. As to questions of fact material to our opinion, we have relied upon the certified proceedings and other certifications of public officials furnished to us, without undertaking to verify the same by independent investigation.

Based upon the foregoing, we are of the opinion that, under existing law:

1. The Bonds are issued in accordance and in compliance with the provisions of the Local Government Unit Debt Act of the Commonwealth of Pennsylvania, as codified by the Act of December 19, 1996 (53 Pa. Cons. Stat. Chs. 80-82), ("the Act"), without the assent of the electors, and pursuant to two resolutions adopted by the Board of School Directors of the School District on June 21, 2022 and March 21, 2023.

2. The Bonds are a valid and binding obligation of the School District.

3. The School District has established with the Paying Agent, as Sinking Fund Depository, a sinking fund in which it has covenanted to deposit amounts sufficient to pay the principal of and interest on the Bonds as the same become due and payable and, to the extent required, to apply such amounts to such purposes.

4. The School District has further covenanted that, subject to statutory restrictions and limitations, it will include in its budget for each fiscal year in which the Bonds are outstanding, and will appropriate in each such fiscal year, the amount of the debt service on the Bonds for such year, that it will duly and punctually pay or cause to be paid, the principal of and interest on the Bonds at the dates and place and in the manner stated on the Bonds; and for such budgeting, appropriation and payment, the School District has irrevocably pledged its full faith, credit and taxing power. For purposes of such payments, the

School District has covenanted that it will exercise its ad valorem taxing power, within limitations provided by law, upon all taxable property within the School District. The Bonds are additionally secured by the “state aid intercept” provisions of Section 633 of the Public School Code of 1949, as amended by Act 150 of 1975.

5. The interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax. The opinions set forth in the preceding sentence are subject to the condition that the School District comply with all requirements of the Internal Revenue Code of 1986, as amended, and any regulations promulgated thereunder, that must be satisfied subsequent to the issuance of the Bonds, in order that interest thereon be, or continue to be, excluded from gross income for federal income tax purposes. The School District has covenanted to comply with each such requirement. Failure to comply with certain of such requirements may cause the inclusion of interest on the Bonds in gross income for federal income tax purposes to be retroactive to the date of issuance of the Bonds. We express no opinion regarding other federal tax consequences arising with respect to the Bonds.

6. Under the laws of the Commonwealth of Pennsylvania as presently enacted and construed, the Bonds and the interest thereon will be free from taxation for state and local purposes within the Commonwealth of Pennsylvania, but this exemption does not extend to gift, estate, succession or inheritance taxes or any other taxes not levied or assessed directly on the Bonds or the interest thereon. Under the laws of the Commonwealth, profits, gains or income derived from the sale, exchange or other disposition of certain government obligations, including the Bonds, may be subject to state and local taxation within the Commonwealth of Pennsylvania.

The rights of the holders of the Bonds and the enforceability thereof may be subject to bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors’ rights heretofore or hereafter enacted to the extent constitutionally applicable and that their enforcement may also be subject to the exercise of judicial discretion in appropriate cases.

We express no opinion herein as to the accuracy, adequacy or completeness of the Official Statement relating to the Bonds.

Very truly yours,

SAXTON & STUMP, LLC

_____, 2025

APPENDIX D

FORM OF CONTINUING DISCLOSURE CERTIFICATE

DRAFT

SCHOOL DISTRICT OF LANCASTER LANCASTER COUNTY, PENNSYLVANIA

\$ _____ GENERAL OBLIGATION BONDS, SERIES A OF 2025 &
\$ _____ GENERAL OBLIGATION BONDS, SERIES B OF 2025

DATED, ISSUED AND DELIVERED _____, 2025

CONTINUING DISCLOSURE AGREEMENT

This agreement (the "Agreement") is executed as one of the closing documents for the \$ _____ General Obligation Bonds, Series A of 2025 and \$ _____ General Obligation Bonds, Series B of 2025 (collectively the "Bonds") in accordance with the provisions of Rule 15c2-12, as amended (the "Rule"), promulgated by the Securities and Exchange Commission (the "Commission") pursuant to the Securities Exchange Act of 1934.

The undersigned are officers of the Board of School Directors of School District of Lancaster (the "School District"), a Pennsylvania governmental unit, and hereby certify on behalf of the School District as follows:

Section 1. Undertaking to file current information with MSRB. The School District agrees, in accordance with the Rule, to provide or cause to be provided, to the Municipal Securities Rulemaking Board ("MSRB") as designated by the Commission in accordance with the Rule, the following annual financial information and operating data commencing with the fiscal year ended June 30, 2024:

a. A copy of its budget and audited financial statements, prepared in accordance with the guidelines adopted by the Governmental Accounting Standard Board and the American Institute of Certified Public Accountants' Audit Guide, Audits of State and Local Government, containing the:

(i) Combined balance sheet of all fund types and account groups; and
(ii) Combined statement of revenues, expenditures and changes in fund balances - all governmental fund types and expendable trust funds.

b. An update of the following information in the Official Statement for the Bonds dated _____:

(i) the taxes and millage rates imposed for the current fiscal year (may be contained within the budget or audit for the current fiscal year without need for further cross reference)

(ii) the real property tax collection results for the most recent fiscal year, including (1) the real estate levy imposed (expressed both as a millage rate and an aggregate dollar amount), (2) the dollar amount of real estate taxes collected that represented

current collections, (3) the amount of real estate taxes collected that represented taxes levied in prior years, and (4) the total amount of real estate taxes collected (may be contained within the budget or audit for the current fiscal year without need for further cross reference);

(iii) the total assessed value and market value of all taxable real estate for the current fiscal year (may be contained within the budget or audit for the current fiscal year without need for further cross reference);

(iv) a list of the ten (10) largest real estate taxpayers and, for each, the total assessed value of real estate for the current fiscal year (may be contained within the budget or audit for the current fiscal year without need for further cross reference);

Any or all of the items listed above may also be included by specific reference to other documents, including official statements of debt issues of the Issuer or related public entities, which have been submitted to the MSRB or the Securities and Exchange Commission. If the document included by reference is a final official statement, it must be available from the MSRB. The Issuer shall clearly identify each such other document so included by reference.

Section 2. Modification of types of information and format of information permitted. The School District reserves the right to modify from time to time the specific types of information provided, the time period within which the information must be filed, the format of the presentation of such information, or any other requirements hereunder, in its sole discretion, so long as such modification or amendment would have been allowed under the Rule at the time of the undertaking. Any such modification will be done in a manner consistent with the Rule at the time of the undertaking, and will not substantially impair the interest of the holders of the Bonds.

Section 3. Time period within which annual information must be filed. The annual information and operating data described above in Section 1 must be provided within 270 days after the end of each fiscal year, commencing with the fiscal year ending June 30, 2024. Such information shall be made available, in addition to the MSRB, to the Paying Agent for the Bonds and to each holder of Bonds who makes request for such information. In the event that no such audited financial statement is available within 270 days of the close of the fiscal year, the School District shall provide an unaudited statement, and shall thereafter provide an audited financial statement for the same period as soon as available. Upon receipt of the audited financial statement, the School District will promptly file it.

Section 4. Notice of failure to comply with annual information updates. The School District agrees to provide or cause to be provided, in a timely manner, to the Paying Agent for the Bonds, and to the MSRB, notice of a failure by the School District to provide the annual financial information described in Section 1 above on or prior to the date set forth in Section 3 above.

Section 5. Event disclosure. The School District agrees to provide or cause to be provided to the MSRB, in a timely manner, not to exceed ten (10) days after occurrence, notice of the occurrence of any of the following events with respect to the Bonds:

- a. Principal and interest payment delinquencies;

- b. Non-payment related defaults, if material;
- c. Unscheduled draws on debt service reserves reflecting financial difficulties;
- d. Unscheduled draws on credit enhancements reflecting financial difficulties;
- e. Substitution of any credit or liquidity providers, or their failure to perform;
- f. Adverse tax opinions, IRS notices or material events affecting the tax status of the Bonds;
- g. Modifications to rights of holders of the Bonds, if material;
- h. Bond calls, if material, and tender offers;
- i. Defeasances;
- j. Release, substitution, or sale of property securing repayment of the Bonds, if material;
- k. Rating changes;
- l. Bankruptcy, insolvency, receivership or similar event of the School District (which is considered to occur when any of the following occur: appointment of a receiver, fiscal agent or similar officer for the School District in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the School District, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of any order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the School District);
- m. Merger, consolidation or acquisition involving the School District, if material; or
- n. Appointment of successor or additional trustee or the change of name of a trustee, if material.
- o. Incurrence of a financial obligation of the School District, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the School District, any of which affect security holders, if material; and
- p. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of the financial obligation of the School District, any of which reflect financial difficulties.

For purposes of this Section, the term financial obligation shall mean a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

The School District may from time to time choose to provide notice of the occurrence of certain other events, in addition to those listed above, if, in the judgment of the School District, such other event is material with respect to the Bonds, but the School District does not commit to provide any such notice of the occurrence of any material event except those events listed above.

Section 6. Termination of reporting obligation. The School District's obligations under this Agreement shall terminate upon the redemption or payment in full of all of the Bonds.

Section 7. Enforcement. The School District agrees that its undertakings pursuant to this Agreement are intended to be for the benefit of the holders of the Bonds (including beneficial owners thereof) and shall be enforceable by the holders of the Bonds or the Paying Agent for the Bonds on behalf of such holders; provided that the holders of the Bonds, or in lieu thereof, the Paying Agent's right to enforce the provisions of this undertaking shall be limited to a right to obtain specific enforcement of the School District's obligations hereunder, and any failure by the School District to comply with the provisions of this undertaking shall not be an event of default, with respect to the Bonds.

Section 8. Amendment; waiver. Notwithstanding any other provision of this Agreement, the School District may amend this Agreement, and any provision of this Agreement may be waived, if such amendment or waiver is supported by an opinion of Bond Counsel, to the effect that such amendment or waiver would not, in and of itself, cause the undertakings herein to violate the Rule if such amendment or waiver had been effective on the date hereof but taking into account any subsequent change in or official interpretation of the Rule.

IN WITNESS WHEREOF, the undersigned officers of the School District, being duly authorized, have executed this certificate in the name of and on behalf of the School District and in our own names and on our own behalf, the day and year of the issuance and delivery of the Bonds set forth above.

School District of Lancaster

By: _____
(Vice) President

Attest: _____
Secretary

(SEAL)

APPENDIX E
AUDITED FINANCIAL STATEMENTS

LEA Name : Lancaster SD
Address : 251 S Prince St
Lancaster , PA 17603

County : Lancaster
AUN Number : 113364002
LEA Type : SD

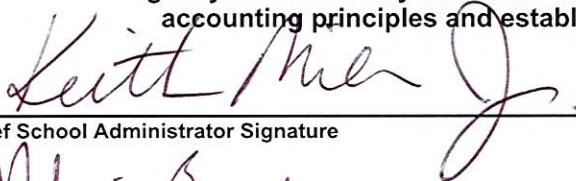
Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2024

Pennsylvania Department of Education
&
Office of Comptroller Operations

PDE-2056: Intermediate Unit
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

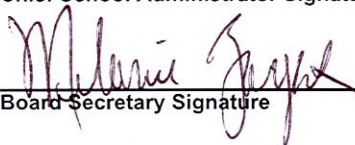
CERTIFICATION: By signing this page I agree that the electronic data submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established Commonwealth of PA reporting guidelines.



Chief School Administrator Signature

11/22/24

Date



Board Secretary Signature

11/22/24

Date

Kimberly Reynolds

Contact Person

(717)291-6144 Ext :

Contact Person Telephone Number

kjreynolds@sdlancaster.org

Contact Person E-mail Address

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2024**
(Pursuant to PA School Code Section 218(b))

LEA Name : Lancaster SD
AUN Number : 113364002
County : Lancaster

Audit Certification Due: 12/31/2024

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).

CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted through CFRS is materially consistent with the audited financial statements.

Chief School Administrator

Keith Hales Jr.
Signature

12/17/24
Date

Board Secretary

Melanie Bynum
Signature

12/17/24
Date

Kimberly Reynolds

Contact Person

kjreynolds@sdlancaster.org

Contact Person E-mail Address

(717)291-6144

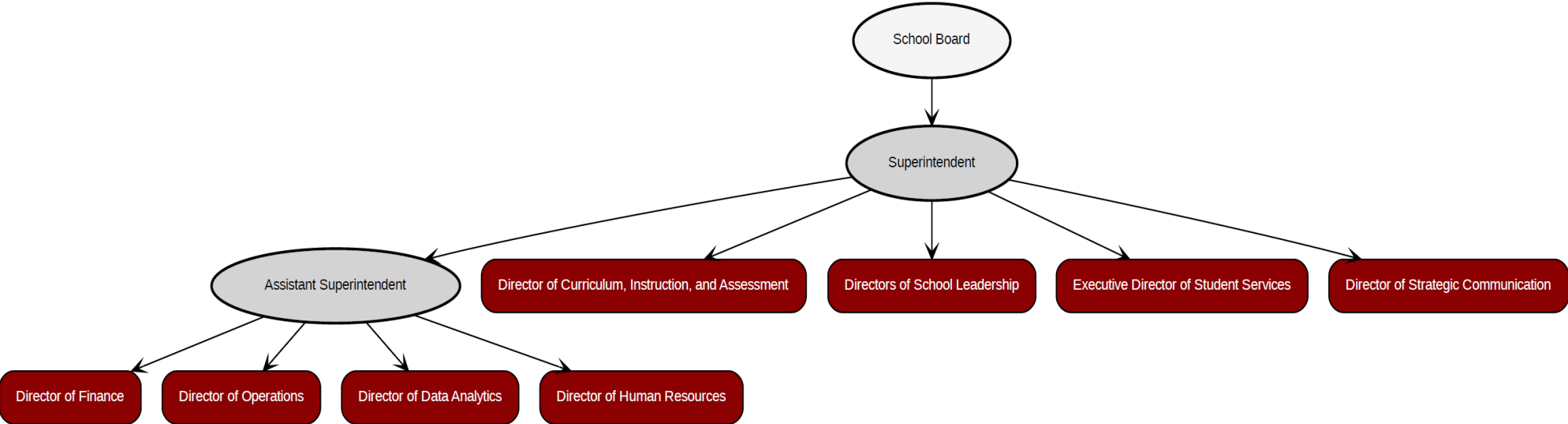
Ext : _____

Contact Person Telephone Number

Contact Person Fax Number

Senior Leadership Team

Current Team Structure





Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	February 20, 2007
Last Revised	May 20, 2008

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.[\[1\]](#)

The primary objectives of implementing the GASB Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.

Authority

Participation of the school district in any such activity shall be in accordance with Board policy.[\[2\]](#)

Delegation of Responsibility

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Business Manager.

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board.

The Business Manager shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34.

Prior to submission of the MD&A for Board approval, the district's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information".

Guidelines

In order to associate debt with acquired assets and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. The asset life of these assets shall be considered relative to the time of the respective debt amortizations.

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than \$5,000.00.

The capitalization threshold shall be set at a level that will capture at least eighty percent (80%) of all fixed assets.

The assets listed below do not normally individually meet capitalization threshold criteria:

1. Library books.
2. Classroom texts.
3. Computer equipment.
4. Classroom furniture.

These asset category costs shall be capitalized and depreciated as groups when that group's acquisition cost exceeds the capitalization threshold in any given fiscal year.

For group asset depreciation purposes, the estimated useful life of the group may be based on the weighted average or simple average of the useful life of individual items, or on an assessment of the life of the group as a whole. Periodically, the district shall review the estimated life of groups of assets and adjust the remaining depreciation life of the group.

Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/ replacement policy tracking purposes. The district may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.

Legal [1. 24 P.S. 613](#)
 [2. 24 P.S. 218](#)

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
16015	<p>REP Fund 51: Object 300 is greater than object 500. Purchased services for food service contracted services should be coded to objects 571 and 572. Correct or enter a justification.</p> <p>REP Fund 51 Object 300: \$26,164.00 REP Fund 51 Object 500: \$2,443.00</p>	<p>Object 300 expenses were for additional substitute staffing and professional development. No food contracted services were included in Object 300.</p>
30116	<p>Revenue Detail: A large amount has been reported as Earnings on Investments in Fund 32, account 6500, which should only include interest and/or dividend earnings. Correct or provide a brief explanation of the revenue reported.</p> <p>Revenue Detail 6500, Fund 32: \$1,134,228.00</p>	<p>The revenue reported is the earning on the investments. The investment balance was significantly higher than in prior years.</p>
30149	<p>Revenue Detail: An amount has been reported in revenue code 6839. Any revenue received or passed through from another PA LEA (Intermediate Units, School Districts, Charter Schools, and Career Technology Centers) should be reported in the most applicable account(s) 6831, 6832, 6833, 6834, 6836, and/or 6838. Please confirm within the justification that no pass through funds from other LEAs are included in 6839.</p> <p>Governmental Fund Revenue, Account 6839: \$257,800.00</p>	<p>Confirmed that there is no pass through funds from other LEAs included in 6839.</p>
30214	<p>New bond proceeds have been reported in governmental funds. An interfund transfer into Capital Reserve Fund 32 has also been reported. Note that bond proceeds are an unallowable source of funding in fund 32 per municipal code restrictions. Transfers of bond proceeds of any type into fund 32 are prohibited. Please confirm that no bond proceeds have been transferred into Fund 32, or correct the AFR data.</p> <p>Governmental Fund Revenue, Account 9110: \$30,950,000.00 Fund 32 Revenue, Account 9310: \$8,914,317.00</p>	<p>Confirmed that no bond proceeds have been transferred into Fund 32.</p>
41005	<p>Expenditures have been reported in Function 1700 – Higher Education Programs for Secondary Students. Please confirm that these costs were for services provided to your school’s secondary students. NOTE: Adult education programs and Community College sponsorship should be coded to Function 1600.</p> <p>Exp detail, Fund 10, Function 1700 total \$49,602.00</p>	<p>All of the costs reported in function 1700 are from higher education programs for secondary students through dual enrollment. No adult education programs are paid through the school district.</p>
41140	<p>Expenditure Detail - There is an entry in account 5150-990 which should only include bond discounts. Please verify that only bond discounts are being reported within this code. Note: Underwriter’s discounts are not bond discounts and should be recorded as a current expenditure in account 2390-810.</p> <p>Expenditure 5150-990, Fund 39: \$520,736.00</p>	<p>Verified that only bond discounts are being reported to this code.</p>

50117 SOIN: Reductions/Retirements have been reported for Governmental Fund Leases and Other Right-to-Use Arrangements. However, comparable entries have not been reported in Governmental Fund Expenditure Function 5140, Object 910. Please correct or provide a justification.

SOIN: Govt Funds Lease and Other Right to Use Arrangements
 Retirements/Repayments: \$1,099,284.00
 Govt Funds Expenditure Detail: Function 5140, Object 910: \$2,827,959.00

A lease that the lessee assumes ownership of the asset at the end of the contract term is shown in the total. It was considered to more appropriately classify this as a purchase agreement. (\$1,728,675)

50201 SOIN: All Governmental Fund - Extended Term Financing Agreements must include an amount for Amount Due Within One Year (Principal and Interest). Correct data or enter a justification.

There is no current amount due within one year for the extended-term financing (collateral borrowing) line item.

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	5,929,860				
0110 Investments	1,500,000				
0120 Taxes Receivable	4,279,641				
0130 Due From Other Funds	2,927,430				
0141 Due From Other Governments	30,312,531				
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	4,562,143				
0170 Inventories	157,104				
0180 Prepaid Expenses (Expenditures)	210,005				
0190 Other Current Assets	1,124,802				
Total Assets	\$51,003,516				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$51,003,516				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		28,708,086	45,502,119	27,083	
0110 Investments				25,550,406	
0120 Taxes Receivable					
0130 Due From Other Funds		4,037,642			
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets		\$32,745,728	\$45,502,119	\$25,577,489	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$32,745,728	\$45,502,119	\$25,577,489	

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	80,167,148
0110 Investments	27,050,406
0120 Taxes Receivable	4,279,641
0130 Due From Other Funds	6,965,072
0141 Due From Other Governments	30,312,531
0142 State Revenue Receivable	
0143 Federal Revenue Receivable	
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	4,562,143
0170 Inventories	157,104
0180 Prepaid Expenses (Expenditures)	210,005
0190 Other Current Assets	1,124,802
Total Assets	\$154,828,852
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$154,828,852

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	9,104,992				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	29,728,237				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	1,143,688				
0490 Other Current Liabilities					
Total Liabilities	\$39,976,917				
0950 Deferred Inflows of Resources	3,070,918				
Fund Balances					
0810 Nonspendable Fund Balance	367,109				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	2,500,000				
0840 Assigned Fund Balance	3,002,130				
0850 Unassigned Fund Balance	2,086,442				
Total Fund Balances	\$7,955,681				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$51,003,516				

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:48:57 AM

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds			106,237		
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable			186,697		
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities			\$292,934		
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		32,745,728	45,209,185	25,577,489	
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances		\$32,745,728	\$45,209,185	\$25,577,489	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$32,745,728	\$45,502,119	\$25,577,489	

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:48:57 AM

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	106,237
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	9,291,689
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	29,728,237
0462 Payroll Deductions and Withholding	
0480 Unearned Revenues	1,143,688
0490 Other Current Liabilities	

Total Liabilities \$40,269,851

0950 Deferred Inflows of Resources	3,070,918
------------------------------------	-----------

Fund Balances

0810 Nonspendable Fund Balance	367,109
0820 Restricted Fund Balance	103,532,402
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	3,002,130
0850 Unassigned Fund Balance	2,086,442

Total Fund Balances \$111,488,083

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$154,828,852

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	105,523,459				
7000 Revenue from State Sources	139,486,657				
8000 Revenue from Federal Sources	39,103,128				
Total Revenues	\$284,113,244				
Expenditures					
1000 Instruction	166,561,429				
2000 Support Services	88,325,026				
3000 Operation of Non-Instructional Services	3,481,131				
4000 Facilities Acquisition, Construction and Improvement Services	417,554				
5110 Debt Service	20,796,538				
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements	2,829,339				
Total Expenditures	\$282,411,017				
Excess (Deficiency) Of Revenues Over Expenditures	\$1,702,227				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	4,899,216				
9300 Interfund Transfers - IN	141,240				
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	16,643,353				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$11,602,897)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues					
6000 Revenue from Local Sources		1,134,228	2,086,227	845,014	
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$1,134,228	\$2,086,227	\$845,014	
Expenditures					
1000 Instruction					
2000 Support Services			662,631		
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			6,065,313		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures			\$6,727,944		
Excess (Deficiency) Of Revenues Over Expenditures		\$1,134,228	(\$4,641,717)	\$845,014	
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued			30,950,000		
9120 Proceeds from Refunding of Bonds			9,875,000		
9130 Bond Premiums			358,144		
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN		8,914,317		2,992,990	
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds			10,065,664		
5150 Bond Discounts			520,736		
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$8,914,317	\$30,596,744	\$2,992,990	

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	109,588,928
7000 Revenue from State Sources	139,486,657
8000 Revenue from Federal Sources	39,103,128
Total Revenues	\$288,178,713
Expenditures	
1000 Instruction	166,561,429
2000 Support Services	88,987,657
3000 Operation of Non-Instructional Services	3,481,131
4000 Facilities Acquisition, Construction and Improvement Services	6,482,867
5110 Debt Service	20,796,538
5130 Refund of Prior Year Revenues / Receipts	
5140 Leases and Other Right-to-Use Arrangements	2,829,339
Total Expenditures	\$289,138,961
Excess (Deficiency) Of Revenues Over Expenditures	(\$960,248)
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	30,950,000
9120 Proceeds from Refunding of Bonds	9,875,000
9130 Bond Premiums	358,144
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	4,899,216
9300 Interfund Transfers - IN	12,048,547
9400 Sale of or Compensation for Loss of Fixed Assets	
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	
5120 Debt Service – Refunded Bonds	10,065,664
5150 Bond Discounts	520,736
5200 Interfund Transfers – Out	16,643,353
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$30,901,154

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	(\$9,900,670)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	17,856,351				
Fund Balance - End Of Year	\$7,955,681				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		\$10,048,545	\$25,955,027	\$3,838,004	
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		22,697,182	19,254,158	21,739,485	
Fund Balance - End Of Year		\$32,745,727	\$45,209,185	\$25,577,489	

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Special And Extraordinary Items	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
Net Change In Fund Balances	\$29,940,906
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	81,547,176
Fund Balance - End Of Year	\$111,488,082

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	170,557			170,557	12,843,619
0110 Investments					
0130 Due From Other Funds	8,613,845			8,613,845	
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	5,321			5,321	633,860
0170 Inventories	170,430			170,430	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$8,960,153			\$8,960,153	\$13,477,479
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	151,275			151,275	
0250 Construction in Progress	368,545			368,545	
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$519,820			\$519,820	
0910 Deferred Outflows of Resources	908,717			908,717	
Total Assets And Deferred Outflows Of Resources	\$10,388,690			\$10,388,690	\$13,477,479

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					15,472,680
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	98,908			98,908	3,243,546
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt	3,815			3,815	
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	797,131			797,131	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					37,893
0490 Other Current Liabilities					
Total Current Liabilities	\$899,854			\$899,854	\$18,754,119
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	31,455			31,455	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	215,399			215,399	
0570 Net Pension Liability	5,204,760			5,204,760	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$5,451,614			\$5,451,614	
Total Liabilities	\$6,351,468			\$6,351,468	\$18,754,119
0950 Deferred Inflows of Resources	35,426			35,426	
Net Position					
0791 Net Investment in Capital Assets	519,820			519,820	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	3,481,976			3,481,976	(5,276,640)
Total Net Position	\$4,001,796			\$4,001,796	(\$5,276,640)
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$10,388,690			\$10,388,690	\$13,477,479

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	346,802			346,802	
0071 Charges for Services					28,136,404
0072 Other Operating Revenue					
Total Operating Revenues	\$346,802			\$346,802	\$28,136,404
Operating Expenses					
100 Personnel Services – Salaries	1,694,984			1,694,984	
200 Personnel Services – Employee Benefits	1,320,426			1,320,426	33,281,174
300 Purchased Professional and Technical Services	26,164			26,164	1,703,540
400 Purchased Property Services	140,005			140,005	
500 Other Purchased Services	2,443			2,443	
600 Supplies	4,815,004			4,815,004	
740 Depreciation	50,077			50,077	
770 Amortization Expense					
810 Dues and Fees	401			401	83,959
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$8,049,504			\$8,049,504	\$35,068,673
Operating Income (Loss)	(\$7,702,702)			(\$7,702,702)	(\$6,932,269)
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	3,536			3,536	528,904
6830 Federal Revenue from Intermediary Sources					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	571,457			571,457	
8000 Revenue from Federal Sources	7,537,232			7,537,232	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$8,112,225			\$8,112,225	\$528,904
Income (Loss) Before Contributions And Transfers	\$409,523			\$409,523	(\$6,403,365)

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out	141,240			141,240	
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					4,736,046
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$268,283			\$268,283	(\$1,667,319)
0002 Net Position - Beginning of Fiscal Year	3,733,513			3,733,513	(3,609,321)
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$4,001,796			\$4,001,796	(\$5,276,640)

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:26 AM

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	343,693			343,693	
0012 Cash Receipts From Assessments Made to Other Funds					30,654,193
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	2,711,767			2,711,767	
0016 Cash Payments For Insurance Claims					34,167,498
0017 Cash Payments To Suppliers For Goods and Services	5,070,067			5,070,067	
0018 Cash Payments For Other Operating Expenses	145,281			145,281	
Net Cash Provided By (Used For) Operating Activities	(\$7,583,422)			(\$7,583,422)	(\$3,513,305)
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	571,457			571,457	
0023 Receipts From Federal Sources -8000	7,537,232			7,537,232	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans	(141,240)			(141,240)	4,736,046
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$7,967,449			\$7,967,449	\$4,736,046
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(400,996)			(400,996)	
0032 Proceeds from Disposal of Capital Assets					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$400,996)			(\$400,996)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	3,536			3,536	528,904
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:26 AM

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$3,536	\$3,536	\$528,904
---	----------------	----------------	------------------

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:26 AM

	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	(13,433)			(13,433)	1,751,645
0004 Cash and Cash Equivalents Beginning of Year	183,990			183,990	11,091,974
Cash and Cash Equivalents at Year End	\$170,557			\$170,557	\$12,843,619
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(7,702,702)			(7,702,702)	(6,932,269)
Adjustments					
0051 Depreciation and Net Amortization	50,077			50,077	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(3,109)			(3,109)	(631,373)
0055 Advances to Other Funds	(145,281)			(145,281)	
0056 (Inc) Dec in Inventories (0170)	(37,975)			(37,975)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	(144,769)			(144,769)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(48,075)			(48,075)	4,012,444
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	357,822			357,822	
0065 Inc (Dec) in Net Pension Liabilities (0570)	127,106			127,106	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	2,100			2,100	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					37,893
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	2,070			2,070	
0067 Deferred Inflows (0950)	(40,686)			(40,686)	
Total Adjustments	\$119,280			\$119,280	\$3,418,964
Cash Provided By (Used for) Total	(\$7,583,422)			(\$7,583,422)	(\$3,513,305)

**COMBINED STATEMENT OF CASH FLOWS
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES**

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:27 AM

Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents				220,499
0110 Investments				
0130 Due From Other Funds				
0140 Due from Other Governments, Primary Government and Component Units				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Tangible Property and Intangible Right-To-Use Assets (Net)				

Total Assets **\$220,499**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$220,499**

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:27 AM

Amounts Expressed in Whole Dollars

Other Custodial Fiduciary Component Units Total Fiduciary Funds
(89) (98)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents			220,499
0110 Investments			
0130 Due From Other Funds			
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Tangible Property and Intangible Right-To-Use Assets (Net)			

Total Assets **\$220,499**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$220,499**

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:27 AM

Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds				
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				67,758
Total Liabilities				\$67,758

0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				152,741
0799 Unrestricted Net Position				

Total Net Position **\$152,741**

Total Liabilities, Deferred Inflows Of Resources And Net Position **\$220,499**

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:27 AM

Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			67,758
Total Liabilities			\$67,758
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			152,741
0799 Unrestricted Net Position			
Total Net Position			\$152,741
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$220,499

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions				123,862		
0095 Net Investment Earnings						
0092 Other Additions						
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				105,303		
Change In Net Position				\$18,559		
0006 Net Position – Beginning of Fiscal Year				134,182		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$152,741		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	123,862
0095 Net Investment Earnings	
0092 Other Additions	
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	105,303
Change in Net Position	\$18,559
0006 Net Position – Beginning of Fiscal Year	134,182
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$152,741

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	77,740,518.00			77,740,518.00
6112 Interim Real Estate Taxes	62,850.00			62,850.00
6113 Public Utility Realty Taxes	79,391.00			79,391.00
6114 Payments in Lieu of Current Taxes - State / Local	1,568,875.00			1,568,875.00
6143 Current Act 511 Local Services Taxes	224,514.00			224,514.00
6151 Current Act 511 Earned Income Taxes	10,354,810.00			10,354,810.00
6153 Current Act 511 Real Estate Transfer Taxes	2,077,134.00			2,077,134.00
6411 Delinquent Real Estate Taxes	3,159,680.00			3,159,680.00
6500 Earnings on Investments	1,813,497.00			
6700 Revenues from LEA Activities	58,842.00			
6832 Federal IDEA Revenue Received as Pass Through	2,974,734.00			
6833 Federal ARP Act IDEA Revenue Received as Pass Through	34,925.00			
6839 Federal Revenue Received from Other Sources	257,800.00			
6910 Rentals	516,519.00			
6920 Contributions and Donations from Private Sources	300,693.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	2,900,653.00			
6991 Refunds of a Prior Year Expenditure	834,659.00			
6999 Other Revenues Not Specified Above	563,365.00			
TOTAL Revenue from Local Sources	\$105,523,459.00			\$95,267,772.00

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	77,639,172.00		
7160 Tuition for Orphans Subsidy	369,240.00		
7220 Vocational Education	404,400.00		
7250 Migratory Children	5,480.00		
7271 Special Education funds for School-Aged Pupils	12,285,700.00		
7292 Pre-K Counts	5,970,000.00		
7299 Program Revenues Not Listed Previously in the 7200 Series	7,665.00		
7311 Pupil Transportation Subsidy	2,338,537.00		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	234,080.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,814,656.00		
7330 Health Services (Medical, Dental, Nurse, Act 25)	188,155.00		
7340 State Property Tax Reduction Allocation	6,317,568.00		
7361 School Safety and Security Grants	351,698.00		
7505 Ready to Learn Block Grant	2,348,858.00		
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	20,073.00		
7810 State Share of Social Security and Medicare Taxes	4,619,373.00		
7820 State Share of Retirement Contributions	23,572,002.00		
TOTAL Revenue from State Sources	\$139,486,657.00		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 Title I - Improving the Academic Achievement of the Disadvantaged	7,596,395.00			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	509,317.00			
8516 Title III - Language Instruction for English Learners and Immigrant Students	497,564.00			
8517 Title IV - 21st Century Schools	502,376.00			
8521 Vocational Education - Operating Expenditures	188,113.00			
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,087,832.00			
8732 ARRA - Qualified School Construction Bonds (QSCB)	3,101,908.00			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	21,484,828.00			
8751 ARP ESSER Learning Loss	1,774,618.00			
8754 ARP ESSER Homeless Children and Youth Funds	204,673.00			
8755 ARP ESSER Emergency Relief for Other Educational Entities	542,047.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,591,282.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,175.00			
TOTAL Revenue from Federal Sources	\$39,103,128.00			

**Revenue Reported
In Current Year**

Other Financing Sources

9220 Leases and Other Right-to-Use Arrangements	2,122,960.00			
9290 Other Extended-Term Financing Proceeds	2,776,256.00			
9350 Enterprise Fund Transfers	141,240.00			
TOTAL Other Financing Sources	\$5,040,456.00			
TOTAL FROM ALL SOURCES	\$289,153,700.00			\$95,267,772.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:34 AM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	77,740,518.00					
6112 Interim Real Estate Taxes	62,850.00					
6113 Public Utility Realty Taxes	79,391.00					
6114 Payments in Lieu of Current Taxes - State / Local	1,568,875.00					
6143 Current Act 511 Local Services Taxes	224,514.00					
6151 Current Act 511 Earned Income Taxes	10,354,810.00					
6153 Current Act 511 Real Estate Transfer Taxes	2,077,134.00					
6411 Delinquent Real Estate Taxes	3,159,680.00					
6500 Earnings on Investments	1,813,497.00					
6700 Revenues from LEA Activities	58,842.00					
6832 Federal IDEA Revenue Received as Pass Through	2,974,734.00					
6833 Federal ARP Act IDEA Revenue Received as Pass Through	34,925.00					
6839 Federal Revenue Received from Other Sources	257,800.00					
6910 Rentals	516,519.00					
6920 Contributions and Donations from Private Sources	300,693.00					
6944 Receipts from Other LEAs in Pennsylvania - Education	2,900,653.00					
6991 Refunds of a Prior Year Expenditure	834,659.00					
6999 Other Revenues Not Specified Above	563,365.00					
6000 Total Revenue from Local Sources	\$105,523,459.00					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	77,639,172.00					
7160 Tuition for Orphans Subsidy	369,240.00					
7220 Vocational Education	404,400.00					
7250 Migratory Children	5,480.00					
7271 Special Education funds for School-Aged Pupils	12,285,700.00					
7292 Pre-K Counts	5,970,000.00					
7299 Program Revenues Not Listed Previously in the 7200 Series	7,665.00					
7311 Pupil Transportation Subsidy	2,338,537.00					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	234,080.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,814,656.00					
7330 Health Services (Medical, Dental, Nurse, Act 25)	188,155.00					
7340 State Property Tax Reduction Allocation	6,317,568.00					
7361 School Safety and Security Grants	351,698.00					
7505 Ready to Learn Block Grant	2,348,858.00					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	20,073.00					

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:34 AM

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					77,740,518.00
6112 Interim Real Estate Taxes					62,850.00
6113 Public Utility Realty Taxes					79,391.00
6114 Payments in Lieu of Current Taxes - State / Local					1,568,875.00
6143 Current Act 511 Local Services Taxes					224,514.00
6151 Current Act 511 Earned Income Taxes					10,354,810.00
6153 Current Act 511 Real Estate Transfer Taxes					2,077,134.00
6411 Delinquent Real Estate Taxes					3,159,680.00
6500 Earnings on Investments	1,134,228.00	2,086,227.00	845,014.00		5,878,966.00
6700 Revenues from LEA Activities					58,842.00
6832 Federal IDEA Revenue Received as Pass Through					2,974,734.00
6833 Federal ARP Act IDEA Revenue Received as Pass Through					34,925.00
6839 Federal Revenue Received from Other Sources					257,800.00
6910 Rentals					516,519.00
6920 Contributions and Donations from Private Sources					300,693.00
6944 Receipts from Other LEAs in Pennsylvania - Education					2,900,653.00
6991 Refunds of a Prior Year Expenditure					834,659.00
6999 Other Revenues Not Specified Above					563,365.00
6000 Total Revenue from Local Sources	\$1,134,228.00	\$2,086,227.00	\$845,014.00		\$109,588,928.00
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					77,639,172.00
7160 Tuition for Orphans Subsidy					369,240.00
7220 Vocational Education					404,400.00
7250 Migratory Children					5,480.00
7271 Special Education funds for School-Aged Pupils					12,285,700.00
7292 Pre-K Counts					5,970,000.00
7299 Program Revenues Not Listed Previously in the 7200 Series					7,665.00
7311 Pupil Transportation Subsidy					2,338,537.00
7312 Nonpublic and Charter School Pupil Transportation Subsidy					234,080.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					2,814,656.00
7330 Health Services (Medical, Dental, Nurse, Act 25)					188,155.00
7340 State Property Tax Reduction Allocation					6,317,568.00
7361 School Safety and Security Grants					351,698.00
7505 Ready to Learn Block Grant					2,348,858.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					20,073.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:34 AM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
7000 Revenue from State Sources						
7810 State Share of Social Security and Medicare Taxes	4,619,373.00					
7820 State Share of Retirement Contributions	23,572,002.00					
7000 Total Revenue from State Sources	\$139,486,657.00					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	7,596,395.00					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	509,317.00					
8516 Title III - Language Instruction for English Learners and Immigrant Students	497,564.00					
8517 Title IV - 21st Century Schools	502,376.00					
8521 Vocational Education - Operating Expenditures	188,113.00					
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,087,832.00					
8732 ARRA - Qualified School Construction Bonds (QSCB)	3,101,908.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	21,484,828.00					
8751 ARP ESSER Learning Loss	1,774,618.00					
8754 ARP ESSER Homeless Children and Youth Funds	204,673.00					
8755 ARP ESSER Emergency Relief for Other Educational Entities	542,047.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,591,282.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,175.00					
8000 Total Revenue from Federal Sources	\$39,103,128.00					
9000 Other Financing Sources						
9110 Face Value of Bonds Issued						
9120 Proceeds from Refunding of Bonds						
9130 Bond Premiums						
9220 Leases and Other Right-to-Use Arrangements	2,122,960.00					
9290 Other Extended-Term Financing Proceeds	2,776,256.00					
9310 General Fund Transfers						
9350 Enterprise Fund Transfers	141,240.00					
9000 Total Other Financing Sources	\$5,040,456.00					
Total From All Sources	\$289,153,700.00					

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:34 AM

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7810 State Share of Social Security and Medicare Taxes					4,619,373.00
7820 State Share of Retirement Contributions					23,572,002.00
7000 Total Revenue from State Sources					\$139,486,657.00
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					7,596,395.00
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					509,317.00
8516 Title III - Language Instruction for English Learners and Immigrant Students					497,564.00
8517 Title IV - 21st Century Schools					502,376.00
8521 Vocational Education - Operating Expenditures					188,113.00
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA					1,087,832.00
8732 ARRA - Qualified School Construction Bonds (QSCB)					3,101,908.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					21,484,828.00
8751 ARP ESSER Learning Loss					1,774,618.00
8754 ARP ESSER Homeless Children and Youth Funds					204,673.00
8755 ARP ESSER Emergency Relief for Other Educational Entities					542,047.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					1,591,282.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					22,175.00
8000 Total Revenue from Federal Sources					\$39,103,128.00
9000 Other Financing Sources					
9110 Face Value of Bonds Issued		30,950,000.00			30,950,000.00
9120 Proceeds from Refunding of Bonds		9,875,000.00			9,875,000.00
9130 Bond Premiums		358,144.00			358,144.00
9220 Leases and Other Right-to-Use Arrangements					2,122,960.00
9290 Other Extended-Term Financing Proceeds					2,776,256.00
9310 General Fund Transfers	8,914,317.00		2,992,990.00		11,907,307.00
9350 Enterprise Fund Transfers					141,240.00
9000 Total Other Financing Sources	\$8,914,317.00	\$41,183,144.00	\$2,992,990.00		\$58,130,907.00
Total From All Sources	\$10,048,545.00	\$43,269,371.00	\$3,838,004.00		\$346,309,620.00

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690. 1850) (31)</u>
Revenue from Local Sources	105,523,459.00					
Revenue from State Sources	139,486,657.00					
Revenue from Federal Sources	39,103,128.00					
Other Financing Sources	5,040,456.00					
Total From All Sources	\$289,153,700.00					

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:37 AM

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	1,134,228.00	2,086,227.00	845,014.00		109,588,928.00
Revenue from State Sources					139,486,657.00
Revenue from Federal Sources					39,103,128.00
Other Financing Sources	8,914,317.00	41,183,144.00	2,992,990.00		58,130,907.00
Total From All Sources	\$10,048,545.00	\$43,269,371.00	\$3,838,004.00		\$346,309,620.00

General Fund (10)

1000 Instruction	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	74,987,688.00
Total Personnel Services – Salaries	\$74,987,688.00
200 Personnel Services – Employee Benefits	
220 Social Security Contributions	5,487,393.00
230 PSERS Retirement Contributions	25,652,273.00
250 Unemployment Compensation	98,268.00
260 Workers’ Compensation	751,513.00
270 Group Insurance – Self-Insurance	16,798,712.00
299 All Other Employee Benefits	13,916.00
Total Personnel Services – Employee Benefits	\$48,802,075.00
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	1,891,566.00
329 Professional Educational Services – Other	13,058,486.00
330 Other Professional Services	442,714.00
360 Employee Training and Development Services	1,578.00
390 Other Purchased Professional and Technical Services	489.00
Total Purchased Professional and Technical Services	\$15,394,833.00
400 Purchased Property Services	
430 Repairs and Maintenance Services	19,245.00
440 Rentals	157,844.00
Total Purchased Property Services	\$177,089.00
500 Other Purchased Services	
510 Student Transportation Services	804,460.00
530 Communications	1,721.00
550 Printing and Binding	165,566.00
561 Tuition To Other School Districts Within the State	609,870.00
562 Tuition To Pennsylvania Charter Schools	8,911,368.00
564 Tuition To Career and Technology Centers	572,262.00
566 Tuition To Institutions of Higher Education and Technical Institutes	49,120.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	155,168.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	43,309.00
569 Tuition – Other	676,001.00
580 Travel	62,369.00
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	19,299.00
Total Other Purchased Services	\$12,070,513.00
600 Supplies	
610 General Supplies	3,881,221.00
630 Food	142,943.00
640 Books and Periodicals	1,855,609.00
650 Supplies & Fees – Technology Related	3,997,918.00
Total Supplies	\$9,877,691.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1000 Instruction	<u>Total</u>
700 <u>Property</u>	
736 Technology Equipment Lease	2,101,210.00
752 Capital Equipment – Original and Additional	5,225.00
756 Capitalized Technology Equipment – Original	441,566.00
Total Property	\$2,548,001.00
800 <u>Other Objects</u>	
810 Dues and Fees	177,585.00
890 Miscellaneous Expenditures	2,525,954.00
Total Other Objects	\$2,703,539.00
Total 1000 Instruction	\$166,561,429.00

General Fund (10)

1100 Regular Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	27,274,290.00	23,101,554.00	1,055,992.00	51,431,836.00
Total Personnel Services – Salaries	\$27,274,290.00	\$23,101,554.00	\$1,055,992.00	\$51,431,836.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	1,993,948.00	1,682,910.00	79,063.00	3,755,921.00
230 PSERS Retirement Contributions	9,335,014.00	7,872,609.00	337,576.00	17,545,199.00
250 Unemployment Compensation	36,158.00	25,684.00	1,419.00	63,261.00
260 Workers' Compensation	273,616.00	231,706.00	10,629.00	515,951.00
270 Group Insurance – Self-Insurance	6,205,129.00	5,010,067.00	222,075.00	11,437,271.00
299 All Other Employee Benefits	7,784.00	6,132.00		13,916.00
Total Personnel Services – Employee Benefits	\$17,851,649.00	\$14,829,108.00	\$650,762.00	\$33,331,519.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	1,881,841.00	1,480,011.00	596,489.00	3,958,341.00
330 Other Professional Services	2,663.00	25,455.00	208,936.00	237,054.00
Total Purchased Professional and Technical Services	\$1,884,504.00	\$1,505,466.00	\$805,425.00	\$4,195,395.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	11,330.00	7,915.00		19,245.00
440 Rentals	46,339.00	72,443.00		118,782.00
Total Purchased Property Services	\$57,669.00	\$80,358.00		\$138,027.00
500 Other Purchased Services				
510 Student Transportation Services	38,032.00	59,750.00	177,253.00	275,035.00
530 Communications		16.00		16.00
550 Printing and Binding	72,169.00	14,378.00	75,470.00	162,017.00
561 Tuition To Other School Districts Within the State	174,129.00	137,171.00		311,300.00
562 Tuition To Pennsylvania Charter Schools	2,646,292.00	2,084,628.00		4,730,920.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	24,225.00	19,084.00		43,309.00
569 Tuition – Other	4,660.00	3,671.00		8,331.00
580 Travel	917.00	3,978.00	2,155.00	7,050.00
Total Other Purchased Services	\$2,960,424.00	\$2,322,676.00	\$254,878.00	\$5,537,978.00
600 Supplies				
610 General Supplies	1,525,621.00	1,213,495.00	499,154.00	3,238,270.00
630 Food	27,482.00	29,335.00	7,374.00	64,191.00
640 Books and Periodicals	42,691.00	56,720.00	1,613,619.00	1,713,030.00
650 Supplies & Fees – Technology Related	146,920.00	109,437.00	3,570,563.00	3,826,920.00
Total Supplies	\$1,742,714.00	\$1,408,987.00	\$5,690,710.00	\$8,842,411.00
700 Property				
736 Technology Equipment Lease	1,175,335.00	925,875.00		2,101,210.00
752 Capital Equipment – Original and Additional		5,225.00		5,225.00
756 Capitalized Technology Equipment – Original	246,995.00	194,571.00		441,566.00
Total Property	\$1,422,330.00	\$1,125,671.00		\$2,548,001.00
800 Other Objects				

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1100 Regular Programs – Elementary / Secondary				
800 Other Objects				
810 Dues and Fees	239.00	160,106.00		160,345.00
890 Miscellaneous Expenditures	22,766.00	5,166.00	78,593.00	106,525.00
Total Other Objects	\$23,005.00	\$165,272.00	\$78,593.00	\$266,870.00
Total 1100 Regular Programs – Elementary / Secondary	\$53,216,585.00	\$44,539,092.00	\$8,536,360.00	\$106,292,037.00

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	27,274,290.00	23,101,554.00		50,375,844.00
Total Personnel Services – Salaries	\$27,274,290.00	\$23,101,554.00		\$50,375,844.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	1,993,948.00	1,682,910.00		3,676,858.00
230 PSERS Retirement Contributions	9,335,014.00	7,872,609.00		17,207,623.00
250 Unemployment Compensation	36,158.00	25,684.00		61,842.00
260 Workers' Compensation	273,616.00	231,706.00		505,322.00
270 Group Insurance – Self-Insurance	6,205,129.00	5,010,067.00		11,215,196.00
299 All Other Employee Benefits	7,784.00	6,132.00		13,916.00
Total Personnel Services – Employee Benefits	\$17,851,649.00	\$14,829,108.00		\$32,680,757.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	1,881,841.00	1,480,011.00		3,361,852.00
330 Other Professional Services	2,663.00	25,455.00		28,118.00
Total Purchased Professional and Technical Services	\$1,884,504.00	\$1,505,466.00		\$3,389,970.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	11,330.00	7,915.00		19,245.00
440 Rentals	46,339.00	72,443.00		118,782.00
Total Purchased Property Services	\$57,669.00	\$80,358.00		\$138,027.00
500 Other Purchased Services				
510 Student Transportation Services	38,032.00	59,750.00		97,782.00
530 Communications		16.00		16.00
550 Printing and Binding	72,169.00	14,378.00		86,547.00
561 Tuition To Other School Districts Within the State	174,129.00	137,171.00		311,300.00
562 Tuition To Pennsylvania Charter Schools	2,646,292.00	2,084,628.00		4,730,920.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	24,225.00	19,084.00		43,309.00
569 Tuition – Other	4,660.00	3,671.00		8,331.00
580 Travel	917.00	3,978.00		4,895.00
Total Other Purchased Services	\$2,960,424.00	\$2,322,676.00		\$5,283,100.00
600 Supplies				
610 General Supplies	1,525,621.00	1,213,495.00		2,739,116.00
630 Food	27,482.00	29,335.00		56,817.00
640 Books and Periodicals	42,691.00	56,720.00		99,411.00
650 Supplies & Fees – Technology Related	146,920.00	109,437.00		256,357.00
Total Supplies	\$1,742,714.00	\$1,408,987.00		\$3,151,701.00
700 Property				
736 Technology Equipment Lease	1,175,335.00	925,875.00		2,101,210.00
752 Capital Equipment – Original and Additional		5,225.00		5,225.00
756 Capitalized Technology Equipment – Original	246,995.00	194,571.00		441,566.00
Total Property	\$1,422,330.00	\$1,125,671.00		\$2,548,001.00
800 Other Objects				

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1110 Regular Programs

800 Other Objects

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
810 Dues and Fees	239.00	160,106.00		160,345.00
890 Miscellaneous Expenditures	22,766.00	5,166.00		27,932.00
Total Other Objects	\$23,005.00	\$165,272.00		\$188,277.00
Total 1110 Regular Programs	\$53,216,585.00	\$44,539,092.00		\$97,755,677.00

General Fund (10)

1190 Federally-Funded Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			1,055,992.00	1,055,992.00
Total Personnel Services – Salaries			\$1,055,992.00	\$1,055,992.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			79,063.00	79,063.00
230 PSERS Retirement Contributions			337,576.00	337,576.00
250 Unemployment Compensation			1,419.00	1,419.00
260 Workers' Compensation			10,629.00	10,629.00
270 Group Insurance – Self-Insurance			222,075.00	222,075.00
Total Personnel Services – Employee Benefits			\$650,762.00	\$650,762.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			596,489.00	596,489.00
330 Other Professional Services			208,936.00	208,936.00
Total Purchased Professional and Technical Services			\$805,425.00	\$805,425.00
500 Other Purchased Services				
510 Student Transportation Services			177,253.00	177,253.00
550 Printing and Binding			75,470.00	75,470.00
580 Travel			2,155.00	2,155.00
Total Other Purchased Services			\$254,878.00	\$254,878.00
600 Supplies				
610 General Supplies			499,154.00	499,154.00
630 Food			7,374.00	7,374.00
640 Books and Periodicals			1,613,619.00	1,613,619.00
650 Supplies & Fees – Technology Related			3,570,563.00	3,570,563.00
Total Supplies			\$5,690,710.00	\$5,690,710.00
800 Other Objects				
890 Miscellaneous Expenditures			78,593.00	78,593.00
Total Other Objects			\$78,593.00	\$78,593.00
Total 1190 Federally-Funded Regular Programs			\$8,536,360.00	\$8,536,360.00

General Fund (10)

1200 Special Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	10,152,037.00	8,260,699.00	470,124.00	18,882,860.00
Total Personnel Services – Salaries	\$10,152,037.00	\$8,260,699.00	\$470,124.00	\$18,882,860.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	749,951.00	608,302.00	25,491.00	1,383,744.00
230 PSERS Retirement Contributions	3,525,861.00	2,862,059.00	116,020.00	6,503,940.00
250 Unemployment Compensation	16,757.00	13,332.00	407.00	30,496.00
260 Workers' Compensation	101,468.00	82,593.00	4,809.00	188,870.00
270 Group Insurance – Self-Insurance	2,448,467.00	2,013,804.00	90,686.00	4,552,957.00
Total Personnel Services – Employee Benefits	\$6,842,504.00	\$5,580,090.00	\$237,413.00	\$12,660,007.00
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	353,512.00	278,480.00	1,200,166.00	1,832,158.00
329 Professional Educational Services – Other	542,215.00	412,837.00	1,092,621.00	2,047,673.00
330 Other Professional Services	10,659.00	8,397.00	57,782.00	76,838.00
390 Other Purchased Professional and Technical Services			489.00	489.00
Total Purchased Professional and Technical Services	\$906,386.00	\$699,714.00	\$2,351,058.00	\$3,957,158.00
400 Purchased Property Services				
440 Rentals	12,397.00	9,765.00		22,162.00
Total Purchased Property Services	\$12,397.00	\$9,765.00		\$22,162.00
500 Other Purchased Services				
510 Student Transportation Services	20,463.00	16,119.00	34,654.00	71,236.00
530 Communications		1,705.00		1,705.00
550 Printing and Binding	1,813.00	1,429.00		3,242.00
561 Tuition To Other School Districts Within the State	87,956.00	69,288.00		157,244.00
562 Tuition To Pennsylvania Charter Schools	2,338,379.00	1,842,069.00		4,180,448.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	86,795.00	68,373.00		155,168.00
569 Tuition – Other	373,469.00	294,201.00		667,670.00
580 Travel	2,842.00	2,817.00	11,144.00	16,803.00
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	10,795.00	8,504.00		19,299.00
Total Other Purchased Services	\$2,922,512.00	\$2,304,505.00	\$45,798.00	\$5,272,815.00
600 Supplies				
610 General Supplies	8,382.00	12,520.00	329,976.00	350,878.00
630 Food	9,027.00	8,692.00	500.00	18,219.00
640 Books and Periodicals			111,290.00	111,290.00
650 Supplies & Fees – Technology Related	6,542.00	7,928.00	46,182.00	60,652.00
Total Supplies	\$23,951.00	\$29,140.00	\$487,948.00	\$541,039.00
800 Other Objects				
810 Dues and Fees	4,074.00	3,210.00	9,956.00	17,240.00
890 Miscellaneous Expenditures	1,468.00	1,155.00		2,623.00
Total Other Objects	\$5,542.00	\$4,365.00	\$9,956.00	\$19,863.00
Total 1200 Special Programs – Elementary / Secondary	\$20,865,329.00	\$16,888,278.00	\$3,602,297.00	\$41,355,904.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	374,858.00	333,709.00		708,567.00
Total Personnel Services – Salaries	\$374,858.00	\$333,709.00		\$708,567.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	27,718.00	24,642.00		52,360.00
230 PSERS Retirement Contributions	127,367.00	113,325.00		240,692.00
250 Unemployment Compensation	409.00	414.00		823.00
260 Workers' Compensation	3,749.00	3,337.00		7,086.00
270 Group Insurance – Self-Insurance	82,606.00	74,401.00		157,007.00
Total Personnel Services – Employee Benefits	\$241,849.00	\$216,119.00		\$457,968.00
400 Purchased Property Services				
440 Rentals	12,397.00	9,765.00		22,162.00
Total Purchased Property Services	\$12,397.00	\$9,765.00		\$22,162.00
500 Other Purchased Services				
510 Student Transportation Services	1,205.00	949.00	216.00	2,370.00
530 Communications		1,705.00		1,705.00
Total Other Purchased Services	\$1,205.00	\$2,654.00	\$216.00	\$4,075.00
600 Supplies				
610 General Supplies		945.00	4,677.00	5,622.00
630 Food	1,129.00	1,490.00		2,619.00
Total Supplies	\$1,129.00	\$2,435.00	\$4,677.00	\$8,241.00
800 Other Objects				
810 Dues and Fees	411.00	324.00	1,080.00	1,815.00
Total Other Objects	\$411.00	\$324.00	\$1,080.00	\$1,815.00
Total 1210 Life Skills Support	\$631,849.00	\$565,006.00	\$5,973.00	\$1,202,828.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,211,471.00	954,342.00	206,898.00	2,372,711.00
Total Personnel Services – Salaries	\$1,211,471.00	\$954,342.00	\$206,898.00	\$2,372,711.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	89,031.00	70,134.00	7,778.00	166,943.00
230 PSERS Retirement Contributions	421,924.00	332,372.00	35,173.00	789,469.00
250 Unemployment Compensation	1,124.00	886.00	165.00	2,175.00
260 Workers' Compensation	12,115.00	9,544.00	2,069.00	23,728.00
270 Group Insurance – Self-Insurance	212,965.00	167,765.00	35,354.00	416,084.00
Total Personnel Services – Employee Benefits	\$737,159.00	\$580,701.00	\$80,539.00	\$1,398,399.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	40,033.00	31,536.00		71,569.00
Total Purchased Professional and Technical Services	\$40,033.00	\$31,536.00		\$71,569.00
500 Other Purchased Services				
580 Travel	1.00		269.00	270.00
Total Other Purchased Services	\$1.00		\$269.00	\$270.00
600 Supplies				
610 General Supplies			38,770.00	38,770.00
650 Supplies & Fees – Technology Related			5,098.00	5,098.00
Total Supplies			\$43,868.00	\$43,868.00
800 Other Objects				
810 Dues and Fees	195.00	154.00	8,300.00	8,649.00
Total Other Objects	\$195.00	\$154.00	\$8,300.00	\$8,649.00
Total 1220 Sensory Support	\$1,988,859.00	\$1,566,733.00	\$339,874.00	\$3,895,466.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,820,512.00	1,230,371.00	124,639.00	3,175,522.00
Total Personnel Services – Salaries	\$1,820,512.00	\$1,230,371.00	\$124,639.00	\$3,175,522.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	135,608.00	90,513.00	6,478.00	232,599.00
230 PSERS Retirement Contributions	639,889.00	426,078.00	29,747.00	1,095,714.00
250 Unemployment Compensation	3,004.00	1,654.00	150.00	4,808.00
260 Workers' Compensation	18,217.00	12,304.00	1,246.00	31,767.00
270 Group Insurance – Self-Insurance	394,992.00	279,595.00	32,330.00	706,917.00
Total Personnel Services – Employee Benefits	\$1,191,710.00	\$810,144.00	\$69,951.00	\$2,071,805.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		1,827.00	8,400.00	10,227.00
Total Purchased Professional and Technical Services		\$1,827.00	\$8,400.00	\$10,227.00
500 Other Purchased Services				
510 Student Transportation Services	472.00	372.00	344.00	1,188.00
580 Travel	231.00	761.00		992.00
Total Other Purchased Services	\$703.00	\$1,133.00	\$344.00	\$2,180.00
600 Supplies				
610 General Supplies		4,972.00	42,558.00	47,530.00
630 Food	5,208.00	5,083.00		10,291.00
650 Supplies & Fees – Technology Related		2,775.00	1,168.00	3,943.00
Total Supplies	\$5,208.00	\$12,830.00	\$43,726.00	\$61,764.00
800 Other Objects				
890 Miscellaneous Expenditures	254.00	200.00		454.00
Total Other Objects	\$254.00	\$200.00		\$454.00
Total 1230 Emotional Support	\$3,018,387.00	\$2,056,505.00	\$247,060.00	\$5,321,952.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,476,465.00	3,074,978.00		6,551,443.00
Total Personnel Services – Salaries	\$3,476,465.00	\$3,074,978.00		\$6,551,443.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	254,781.00	225,948.00		480,729.00
230 PSERS Retirement Contributions	1,194,110.00	1,060,926.00		2,255,036.00
250 Unemployment Compensation	3,833.00	3,281.00		7,114.00
260 Workers' Compensation	34,707.00	30,782.00		65,489.00
270 Group Insurance – Self-Insurance	754,464.00	683,384.00		1,437,848.00
Total Personnel Services – Employee Benefits	\$2,241,895.00	\$2,004,321.00		\$4,246,216.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	53.00	42.00		95.00
Total Purchased Professional and Technical Services	\$53.00	\$42.00		\$95.00
500 Other Purchased Services				
510 Student Transportation Services	1,010.00	795.00		1,805.00
580 Travel	59.00	46.00		105.00
Total Other Purchased Services	\$1,069.00	\$841.00		\$1,910.00
600 Supplies				
610 General Supplies	4,681.00	3,688.00		8,369.00
Total Supplies	\$4,681.00	\$3,688.00		\$8,369.00
800 Other Objects				
810 Dues and Fees	1,231.00	969.00		2,200.00
890 Miscellaneous Expenditures	280.00	220.00		500.00
Total Other Objects	\$1,511.00	\$1,189.00		\$2,700.00
Total 1240 Academic Support	\$5,725,674.00	\$5,085,059.00		\$10,810,733.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,960,848.00	2,519,788.00		5,480,636.00
Total Personnel Services – Salaries	\$2,960,848.00	\$2,519,788.00		\$5,480,636.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	216,890.00	185,739.00		402,629.00
230 PSERS Retirement Contributions	1,017,875.00	870,324.00		1,888,199.00
250 Unemployment Compensation	3,341.00	2,771.00		6,112.00
260 Workers' Compensation	29,551.00	25,230.00		54,781.00
270 Group Insurance – Self-Insurance	644,800.00	547,733.00		1,192,533.00
Total Personnel Services – Employee Benefits	\$1,912,457.00	\$1,631,797.00		\$3,544,254.00
600 Supplies				
610 General Supplies	654.00	515.00		1,169.00
Total Supplies	\$654.00	\$515.00		\$1,169.00
Total 1241 Learning Support – Public	\$4,873,959.00	\$4,152,100.00		\$9,026,059.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	515,617.00	555,190.00		1,070,807.00
Total Personnel Services – Salaries	\$515,617.00	\$555,190.00		\$1,070,807.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	37,891.00	40,209.00		78,100.00
230 PSERS Retirement Contributions	176,235.00	190,602.00		366,837.00
250 Unemployment Compensation	492.00	510.00		1,002.00
260 Workers' Compensation	5,156.00	5,552.00		10,708.00
270 Group Insurance – Self-Insurance	109,664.00	135,651.00		245,315.00
Total Personnel Services – Employee Benefits	\$329,438.00	\$372,524.00		\$701,962.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	53.00	42.00		95.00
Total Purchased Professional and Technical Services	\$53.00	\$42.00		\$95.00
500 Other Purchased Services				
510 Student Transportation Services	1,010.00	795.00		1,805.00
580 Travel	59.00	46.00		105.00
Total Other Purchased Services	\$1,069.00	\$841.00		\$1,910.00
600 Supplies				
610 General Supplies	4,027.00	3,173.00		7,200.00
Total Supplies	\$4,027.00	\$3,173.00		\$7,200.00
800 Other Objects				
810 Dues and Fees	1,231.00	969.00		2,200.00
890 Miscellaneous Expenditures	280.00	220.00		500.00
Total Other Objects	\$1,511.00	\$1,189.00		\$2,700.00
Total 1243 Gifted Support	\$851,715.00	\$932,959.00		\$1,784,674.00

General Fund (10)

1270 Multi-Handicapped Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	341,434.00	234,592.00		576,026.00
Total Personnel Services – Salaries	\$341,434.00	\$234,592.00		\$576,026.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions	25,226.00	16,877.00		42,103.00
230 PSERS Retirement Contributions	118,374.00	80,232.00		198,606.00
250 Unemployment Compensation	398.00	270.00		668.00
260 Workers' Compensation	3,415.00	2,346.00		5,761.00
270 Group Insurance – Self-Insurance	82,755.00	70,846.00		153,601.00
Total Personnel Services – Employee Benefits	\$230,168.00	\$170,571.00		\$400,739.00

600 Supplies

610 General Supplies			7,293.00	7,293.00
Total Supplies			\$7,293.00	\$7,293.00

800 Other Objects

890 Miscellaneous Expenditures	336.00	264.00		600.00
Total Other Objects	\$336.00	\$264.00		\$600.00

Total 1270 Multi-Handicapped Support

	\$571,938.00	\$405,427.00	\$7,293.00	\$984,658.00
--	---------------------	---------------------	-------------------	---------------------

General Fund (10)

1290 Special Programs - Other Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,927,297.00	2,432,707.00	138,587.00	5,498,591.00
Total Personnel Services – Salaries	\$2,927,297.00	\$2,432,707.00	\$138,587.00	\$5,498,591.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	217,587.00	180,188.00	11,235.00	409,010.00
230 PSERS Retirement Contributions	1,024,197.00	849,126.00	51,100.00	1,924,423.00
250 Unemployment Compensation	7,989.00	6,827.00	92.00	14,908.00
260 Workers' Compensation	29,265.00	24,280.00	1,494.00	55,039.00
270 Group Insurance – Self-Insurance	920,685.00	737,813.00	23,002.00	1,681,500.00
Total Personnel Services – Employee Benefits	\$2,199,723.00	\$1,798,234.00	\$86,923.00	\$4,084,880.00
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	353,512.00	278,480.00	1,200,166.00	1,832,158.00
329 Professional Educational Services – Other	502,129.00	379,432.00	1,084,221.00	1,965,782.00
330 Other Professional Services	10,659.00	8,397.00	57,782.00	76,838.00
390 Other Purchased Professional and Technical Services			489.00	489.00
Total Purchased Professional and Technical Services	\$866,300.00	\$666,309.00	\$2,342,658.00	\$3,875,267.00
500 Other Purchased Services				
510 Student Transportation Services	17,776.00	14,003.00	34,094.00	65,873.00
550 Printing and Binding	1,813.00	1,429.00		3,242.00
561 Tuition To Other School Districts Within the State	87,956.00	69,288.00		157,244.00
562 Tuition To Pennsylvania Charter Schools	2,338,379.00	1,842,069.00		4,180,448.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	86,795.00	68,373.00		155,168.00
569 Tuition – Other	373,469.00	294,201.00		667,670.00
580 Travel	2,551.00	2,010.00	10,875.00	15,436.00
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	10,795.00	8,504.00		19,299.00
Total Other Purchased Services	\$2,919,534.00	\$2,299,877.00	\$44,969.00	\$5,264,380.00
600 Supplies				
610 General Supplies	3,701.00	2,915.00	236,678.00	243,294.00
630 Food	2,690.00	2,119.00	500.00	5,309.00
640 Books and Periodicals			111,290.00	111,290.00
650 Supplies & Fees – Technology Related	6,542.00	5,153.00	39,916.00	51,611.00
Total Supplies	\$12,933.00	\$10,187.00	\$388,384.00	\$411,504.00
800 Other Objects				
810 Dues and Fees	2,237.00	1,763.00	576.00	4,576.00
890 Miscellaneous Expenditures	598.00	471.00		1,069.00
Total Other Objects	\$2,835.00	\$2,234.00	\$576.00	\$5,645.00
Total 1290 Special Programs - Other Support	\$8,928,622.00	\$7,209,548.00	\$3,002,097.00	\$19,140,267.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		527,206.00	38,209.00	565,415.00
Total Personnel Services – Salaries		\$527,206.00	\$38,209.00	\$565,415.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		39,234.00	2,784.00	42,018.00
230 PSERS Retirement Contributions		178,777.00	13,179.00	191,956.00
250 Unemployment Compensation		522.00	38.00	560.00
260 Workers' Compensation		5,272.00	385.00	5,657.00
270 Group Insurance – Self-Insurance		98,473.00	7,166.00	105,639.00
Total Personnel Services – Employee Benefits		\$322,278.00	\$23,552.00	\$345,830.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		24,208.00		24,208.00
Total Purchased Professional and Technical Services		\$24,208.00		\$24,208.00
500 Other Purchased Services				
510 Student Transportation Services			12,417.00	12,417.00
564 Tuition To Career and Technology Centers		572,262.00		572,262.00
580 Travel		51.00	6,503.00	6,554.00
Total Other Purchased Services		\$572,313.00	\$18,920.00	\$591,233.00
600 Supplies				
610 General Supplies		50,278.00	74,359.00	124,637.00
630 Food		5,177.00		5,177.00
650 Supplies & Fees – Technology Related			25,177.00	25,177.00
Total Supplies		\$55,455.00	\$99,536.00	\$154,991.00
800 Other Objects				
890 Miscellaneous Expenditures		512.00	3,512.00	4,024.00
Total Other Objects		\$512.00	\$3,512.00	\$4,024.00
Total 1300 Vocational Education		\$1,501,972.00	\$183,729.00	\$1,685,701.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	115,655.00	322,058.00	1,376,741.00	1,814,454.00
Total Personnel Services – Salaries	\$115,655.00	\$322,058.00	\$1,376,741.00	\$1,814,454.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	8,511.00	23,591.00	104,405.00	136,507.00
230 PSERS Retirement Contributions	40,691.00	109,532.00	472,612.00	622,835.00
250 Unemployment Compensation	197.00	185.00	311.00	693.00
260 Workers' Compensation	1,160.00	3,223.00	13,721.00	18,104.00
270 Group Insurance – Self-Insurance	14,893.00	55,316.00	27,402.00	97,611.00
Total Personnel Services – Employee Benefits	\$65,452.00	\$191,847.00	\$618,451.00	\$875,750.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		5,879,806.00	999,996.00	6,879,802.00
330 Other Professional Services			126,200.00	126,200.00
Total Purchased Professional and Technical Services		\$5,879,806.00	\$1,126,196.00	\$7,006,002.00
400 Purchased Property Services				
440 Rentals			15,375.00	15,375.00
Total Purchased Property Services			\$15,375.00	\$15,375.00
500 Other Purchased Services				
510 Student Transportation Services	2,996.00	2,360.00	363,893.00	369,249.00
550 Printing and Binding			307.00	307.00
561 Tuition To Other School Districts Within the State	79,052.00	62,274.00		141,326.00
580 Travel	31.00	25.00	30,671.00	30,727.00
Total Other Purchased Services	\$82,079.00	\$64,659.00	\$394,871.00	\$541,609.00
600 Supplies				
610 General Supplies			36,442.00	36,442.00
630 Food	8,238.00	6,489.00	1,036.00	15,763.00
650 Supplies & Fees – Technology Related		2,325.00	57,877.00	60,202.00
Total Supplies	\$8,238.00	\$8,814.00	\$95,355.00	\$112,407.00
800 Other Objects				
890 Miscellaneous Expenditures			38,197.00	38,197.00
Total Other Objects			\$38,197.00	\$38,197.00
Total 1400 Other Instructional Programs – Elementary / Secondary	\$271,424.00	\$6,467,184.00	\$3,665,186.00	\$10,403,794.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1420 Summer School

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			737,265.00	737,265.00
Total Personnel Services – Salaries			\$737,265.00	\$737,265.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			56,400.00	56,400.00
230 PSERS Retirement Contributions			255,973.00	255,973.00
250 Unemployment Compensation			3.00	3.00
260 Workers' Compensation			7,373.00	7,373.00
Total Personnel Services – Employee Benefits			\$319,749.00	\$319,749.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			500,082.00	500,082.00
330 Other Professional Services			120,004.00	120,004.00
Total Purchased Professional and Technical Services			\$620,086.00	\$620,086.00
400 Purchased Property Services				
440 Rentals			15,375.00	15,375.00
Total Purchased Property Services			\$15,375.00	\$15,375.00
500 Other Purchased Services				
510 Student Transportation Services	2,996.00	2,360.00	140,478.00	145,834.00
550 Printing and Binding			307.00	307.00
580 Travel			26,939.00	26,939.00
Total Other Purchased Services	\$2,996.00	\$2,360.00	\$167,724.00	\$173,080.00
600 Supplies				
610 General Supplies			22,192.00	22,192.00
630 Food	8,238.00	6,489.00	811.00	15,538.00
Total Supplies	\$8,238.00	\$6,489.00	\$23,003.00	\$37,730.00
800 Other Objects				
890 Miscellaneous Expenditures			37,987.00	37,987.00
Total Other Objects			\$37,987.00	\$37,987.00
Total 1420 Summer School	\$11,234.00	\$8,849.00	\$1,921,189.00	\$1,941,272.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1430 Homebound Instruction

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

Total Personnel Services – Employee Benefits

Total 1430 Homebound Instruction

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	1,904.00	1,499.00		3,403.00
Total Personnel Services – Salaries	\$1,904.00	\$1,499.00		\$3,403.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	145.00	115.00		260.00
230 PSERS Retirement Contributions	647.00	510.00		1,157.00
260 Workers' Compensation	19.00	15.00		34.00
Total Personnel Services – Employee Benefits	\$811.00	\$640.00		\$1,451.00
Total 1430 Homebound Instruction	\$2,715.00	\$2,139.00		\$4,854.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	72,154.00	287,791.00	114,603.00	474,548.00
Total Personnel Services – Salaries	\$72,154.00	\$287,791.00	\$114,603.00	\$474,548.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	5,306.00	21,066.00	8,398.00	34,770.00
230 PSERS Retirement Contributions	25,860.00	97,849.00	38,965.00	162,674.00
250 Unemployment Compensation	155.00	152.00	223.00	530.00
260 Workers' Compensation	722.00	2,878.00	1,146.00	4,746.00
270 Group Insurance – Self-Insurance	10,798.00	52,090.00	22,898.00	85,786.00
Total Personnel Services – Employee Benefits	\$42,841.00	\$174,035.00	\$71,630.00	\$288,506.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		5,879,806.00	460,470.00	6,340,276.00
Total Purchased Professional and Technical Services		\$5,879,806.00	\$460,470.00	\$6,340,276.00
500 Other Purchased Services				
510 Student Transportation Services			634.00	634.00
561 Tuition To Other School Districts Within the State	79,052.00	62,274.00		141,326.00
580 Travel			3,732.00	3,732.00
Total Other Purchased Services	\$79,052.00	\$62,274.00	\$4,366.00	\$145,692.00
600 Supplies				
610 General Supplies			10,941.00	10,941.00
630 Food			225.00	225.00
650 Supplies & Fees – Technology Related		2,325.00	57,877.00	60,202.00
Total Supplies		\$2,325.00	\$69,043.00	\$71,368.00
800 Other Objects				
890 Miscellaneous Expenditures			210.00	210.00
Total Other Objects			\$210.00	\$210.00
Total 1440 Alternative Regular Education Programs	\$194,047.00	\$6,406,231.00	\$720,322.00	\$7,320,600.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1441 Adjudicated / Court-Placed Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		287,791.00	114,603.00	402,394.00
Total Personnel Services – Salaries		\$287,791.00	\$114,603.00	\$402,394.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		21,066.00	8,398.00	29,464.00
230 PSERS Retirement Contributions		97,849.00	38,965.00	136,814.00
250 Unemployment Compensation		152.00	223.00	375.00
260 Workers' Compensation		2,878.00	1,146.00	4,024.00
270 Group Insurance – Self-Insurance		52,090.00	22,898.00	74,988.00
Total Personnel Services – Employee Benefits		\$174,035.00	\$71,630.00	\$245,665.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		1,233.00	36,358.00	37,591.00
Total Purchased Professional and Technical Services		\$1,233.00	\$36,358.00	\$37,591.00
500 Other Purchased Services				
510 Student Transportation Services			634.00	634.00
561 Tuition To Other School Districts Within the State	79,052.00	62,274.00		141,326.00
580 Travel			3,732.00	3,732.00
Total Other Purchased Services	\$79,052.00	\$62,274.00	\$4,366.00	\$145,692.00
600 Supplies				
610 General Supplies			10,941.00	10,941.00
630 Food			225.00	225.00
650 Supplies & Fees – Technology Related			57,877.00	57,877.00
Total Supplies			\$69,043.00	\$69,043.00
800 Other Objects				
890 Miscellaneous Expenditures			210.00	210.00
Total Other Objects			\$210.00	\$210.00
Total 1441 Adjudicated / Court-Placed Programs	\$79,052.00	\$525,333.00	\$296,210.00	\$900,595.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1442 Alternative Education Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	72,154.00			72,154.00
Total Personnel Services – Salaries	\$72,154.00			\$72,154.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	5,306.00			5,306.00
230 PSERS Retirement Contributions	25,860.00			25,860.00
250 Unemployment Compensation	155.00			155.00
260 Workers' Compensation	722.00			722.00
270 Group Insurance – Self-Insurance	10,798.00			10,798.00
Total Personnel Services – Employee Benefits	\$42,841.00			\$42,841.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		5,878,573.00	424,112.00	6,302,685.00
Total Purchased Professional and Technical Services		\$5,878,573.00	\$424,112.00	\$6,302,685.00
600 Supplies				
650 Supplies & Fees – Technology Related		2,325.00		2,325.00
Total Supplies		\$2,325.00		\$2,325.00
Total 1442 Alternative Education Programs	\$114,995.00	\$5,880,898.00	\$424,112.00	\$6,420,005.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1450 Instructional Programs Outside the Established School Day				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	41,597.00	32,768.00	524,873.00	599,238.00
Total Personnel Services – Salaries	\$41,597.00	\$32,768.00	\$524,873.00	\$599,238.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	3,060.00	2,410.00	39,607.00	45,077.00
230 PSERS Retirement Contributions	14,184.00	11,173.00	177,674.00	203,031.00
250 Unemployment Compensation	42.00	33.00	85.00	160.00
260 Workers' Compensation	419.00	330.00	5,202.00	5,951.00
270 Group Insurance – Self-Insurance	4,095.00	3,226.00	4,504.00	11,825.00
Total Personnel Services – Employee Benefits	\$21,800.00	\$17,172.00	\$227,072.00	\$266,044.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			39,444.00	39,444.00
330 Other Professional Services			6,196.00	6,196.00
Total Purchased Professional and Technical Services			\$45,640.00	\$45,640.00
500 Other Purchased Services				
510 Student Transportation Services			222,781.00	222,781.00
580 Travel	31.00	25.00		56.00
Total Other Purchased Services	\$31.00	\$25.00	\$222,781.00	\$222,837.00
600 Supplies				
610 General Supplies			3,309.00	3,309.00
Total Supplies			\$3,309.00	\$3,309.00
Total 1450 Instructional Programs Outside the Established School Day	\$63,428.00	\$49,965.00	\$1,023,675.00	\$1,137,068.00

General Fund (10)

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Elementary

Secondary

Federal

Total

59,408.00

59,408.00

Total Purchased Professional and Technical Services

\$59,408.00

\$59,408.00

600 Supplies

610 General Supplies

640 Books and Periodicals

650 Supplies & Fees – Technology Related

1,743.00

1,743.00

1,230.00

1,230.00

8,967.00

8,967.00

Total Supplies

\$11,940.00

\$11,940.00

Total 1500 Nonpublic School Programs

\$71,348.00

\$71,348.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1700 Higher Education Programs for Secondary Students

Elementary

Secondary

Federal

Total

500 Other Purchased Services

566 Tuition To Institutions of Higher Education and Technical Institutes

49,120.00

Total Other Purchased Services

\$49,120.00

600 Supplies

640 Books and Periodicals

482.00

Total Supplies

\$482.00

Total 1700 Higher Education Programs for Secondary Students

\$49,602.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1800 Pre-Kindergarten

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				2,293,123.00
Total Personnel Services – Salaries				\$2,293,123.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				169,203.00
230 PSERS Retirement Contributions				788,343.00
250 Unemployment Compensation				3,258.00
260 Workers' Compensation				22,931.00
270 Group Insurance – Self-Insurance				605,234.00
Total Personnel Services – Employee Benefits				\$1,588,969.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			49,417.00	148,462.00
330 Other Professional Services				2,622.00
360 Employee Training and Development Services				1,578.00
Total Purchased Professional and Technical Services			\$49,417.00	\$152,662.00
400 Purchased Property Services				
440 Rentals				1,525.00
Total Purchased Property Services				\$1,525.00
500 Other Purchased Services				
510 Student Transportation Services			15,000.00	76,523.00
580 Travel				1,235.00
Total Other Purchased Services			\$15,000.00	\$77,758.00
600 Supplies				
610 General Supplies			44,565.00	129,251.00
630 Food				39,593.00
640 Books and Periodicals				29,577.00
650 Supplies & Fees – Technology Related				16,000.00
Total Supplies			\$44,565.00	\$214,421.00
800 Other Objects				
890 Miscellaneous Expenditures			30,000.00	2,374,585.00
Total Other Objects			\$30,000.00	\$2,374,585.00
Total 1800 Pre-Kindergarten			\$138,982.00	\$6,703,043.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1801 Pre-K Instruction

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			2,233,800.00
Total Personnel Services – Salaries				\$2,233,800.00
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			164,955.00
	230 PSERS Retirement Contributions			768,391.00
	250 Unemployment Compensation			3,183.00
	260 Workers' Compensation			22,338.00
	270 Group Insurance – Self-Insurance			582,424.00
Total Personnel Services – Employee Benefits				\$1,541,291.00
300	<u>Purchased Professional and Technical Services</u>			
	329 Professional Educational Services – Other		49,417.00	118,462.00
	330 Other Professional Services			2,622.00
Total Purchased Professional and Technical Services				\$49,417.00 \$121,084.00
400	<u>Purchased Property Services</u>			
	440 Rentals			1,525.00
Total Purchased Property Services				\$1,525.00
500	<u>Other Purchased Services</u>			
	510 Student Transportation Services		15,000.00	67,376.00
Total Other Purchased Services				\$15,000.00 \$67,376.00
600	<u>Supplies</u>			
	610 General Supplies		44,565.00	124,231.00
	630 Food			37,998.00
	640 Books and Periodicals			28,546.00
	650 Supplies & Fees – Technology Related			16,000.00
Total Supplies				\$44,565.00 \$206,775.00
800	<u>Other Objects</u>			
	890 Miscellaneous Expenditures		30,000.00	40,435.00
Total Other Objects				\$30,000.00 \$40,435.00
Total 1801 Pre-K Instruction				\$138,982.00 \$4,212,286.00

General Fund (10)

1802 Pre-K Administrative Support

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			59,323.00
Total Personnel Services – Salaries				\$59,323.00
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			4,248.00
	230 PSERS Retirement Contributions			19,952.00
	250 Unemployment Compensation			75.00
	260 Workers' Compensation			593.00
	270 Group Insurance – Self-Insurance			22,810.00
Total Personnel Services – Employee Benefits				\$47,678.00
300	<u>Purchased Professional and Technical Services</u>			
	329 Professional Educational Services – Other			30,000.00
Total Purchased Professional and Technical Services				\$30,000.00
500	<u>Other Purchased Services</u>			
	580 Travel			1,167.00
Total Other Purchased Services				\$1,167.00
600	<u>Supplies</u>			
	610 General Supplies			4,146.00
Total Supplies				\$4,146.00
Total 1802 Pre-K Administrative Support				\$142,314.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1804 Pre-K Student Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

510 Student Transportation Services

9,147.00

Total Other Purchased Services

\$9,147.00

Total 1804 Pre-K Student Transportation

\$9,147.00

General Fund (10)

1806 Pre-K Professional Development

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

1,578.00

Total Purchased Professional and Technical Services

\$1,578.00

500 Other Purchased Services

580 Travel

68.00

Total Other Purchased Services

\$68.00

600 Supplies

610 General Supplies

874.00

630 Food

1,595.00

640 Books and Periodicals

1,031.00

Total Supplies

\$3,500.00

Total 1806 Pre-K Professional Development

\$5,146.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:49:41 AM

General Fund (10)

1807 Pre-K Pass-Through Funds (Partners)

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

2,334,150.00

Total Other Objects

\$2,334,150.00

Total 1807 Pre-K Pass-Through Funds (Partners)

\$2,334,150.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 31,809,498.00

Total Personnel Services – Salaries \$31,809,498.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions 2,329,186.00

230 PSERS Retirement Contributions 10,795,522.00

240 Tuition Reimbursement 594,397.00

250 Unemployment Compensation 34,023.00

260 Workers' Compensation 318,585.00

270 Group Insurance – Self-Insurance 6,363,988.00

299 All Other Employee Benefits 224,938.00

Total Personnel Services – Employee Benefits \$20,660,639.00

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius 1,410.00

329 Professional Educational Services – Other 1,052,594.00

330 Other Professional Services 3,930,503.00

340 Technical Services 54,745.00

350 Security / Safety Services 857,972.00

360 Employee Training and Development Services 420,820.00

390 Other Purchased Professional and Technical Services 4,334.00

Total Purchased Professional and Technical Services \$6,322,378.00

400 Purchased Property Services

410 Cleaning Services 7,072,611.00

420 Utility Services 2,282,180.00

430 Repairs and Maintenance Services 3,957,497.00

440 Rentals 126,019.00

450 Construction Services 634,194.00

460 Extermination Services 27,464.00

Total Purchased Property Services \$14,099,965.00

500 Other Purchased Services

510 Student Transportation Services 31,190.00

511 Student Transportation Services from Another LEA Within the State 1,800.00

513 Contracted Carriers 6,304,865.00

516 Student Transportation Services From the IU 311.00

519 Student Transportation Services From Other Sources 65,869.00

520 Insurance – General 981,754.00

529 Other Insurance 33,147.00

530 Communications 682,609.00

549 Other Advertising/Public Relations 11,210.00

550 Printing and Binding 270,645.00

580 Travel 253,443.00

595 IU Payments By Withholding 47,173.00

Total Other Purchased Services \$8,684,016.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2000 Support Services

Total

600 Supplies

610 General Supplies	1,639,769.00
620 Energy	1,288,046.00
630 Food	149,243.00
640 Books and Periodicals	1,074,900.00
650 Supplies & Fees – Technology Related	1,577,015.00

Total Supplies	\$5,728,973.00
-----------------------	-----------------------

700 Property

738 Technology Software Lease and Other Right-to-Use Arrangements	21,750.00
752 Capital Equipment – Original and Additional	182,431.00
756 Capitalized Technology Equipment – Original	49,299.00
766 Capitalized Technology Equipment – Replacement	443,340.00

Total Property	\$696,820.00
-----------------------	---------------------

800 Other Objects

810 Dues and Fees	302,454.00
820 Claims and Judgments Against the LEA	15,023.00
860 Grants To Municipal and Community Service Organizations	5,260.00

Total Other Objects	\$322,737.00
----------------------------	---------------------

Total 2000 Support Services	\$88,325,026.00
------------------------------------	------------------------

General Fund (10)

2100 Support Services – Students

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,427,921.00	1,461,972.00	5,400,265.00	9,442,266.00
Total Personnel Services – Salaries	\$1,427,921.00	\$1,461,972.00	\$5,400,265.00	\$9,442,266.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	106,159.00	108,369.00	394,319.00	694,421.00
230 PSERS Retirement Contributions	491,184.00	503,064.00	1,837,715.00	3,233,981.00
250 Unemployment Compensation	1,318.00	1,413.00	5,076.00	9,376.00
260 Workers' Compensation	14,332.00	14,666.00	54,055.00	94,617.00
270 Group Insurance – Self-Insurance	286,708.00	290,843.00	1,048,265.00	1,893,290.00
299 All Other Employee Benefits	3,906.00	3,077.00		11,194.00
Total Personnel Services – Employee Benefits	\$903,607.00	\$921,432.00	\$3,339,430.00	\$5,936,879.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	212,797.00	238,074.00	247,445.00	715,525.00
330 Other Professional Services	45,735.00	36,027.00	719,181.00	801,478.00
340 Technical Services			3,612.00	3,612.00
390 Other Purchased Professional and Technical Services			409.00	409.00
Total Purchased Professional and Technical Services	\$258,532.00	\$274,101.00	\$970,647.00	\$1,521,024.00
500 Other Purchased Services				
510 Student Transportation Services		25,660.00	250.00	31,190.00
530 Communications				10.00
550 Printing and Binding			2,629.00	2,629.00
580 Travel	2,017.00	1,589.00	2,287.00	8,183.00
Total Other Purchased Services	\$2,017.00	\$27,249.00	\$5,166.00	\$42,012.00
600 Supplies				
610 General Supplies	64.00	15,216.00	97,159.00	115,923.00
630 Food	33.00	8,661.00		9,565.00
650 Supplies & Fees – Technology Related	8,048.00	6,785.00		15,589.00
Total Supplies	\$8,145.00	\$30,662.00	\$97,159.00	\$141,077.00
800 Other Objects				
810 Dues and Fees	782.00	1,867.00	340.00	3,431.00
Total Other Objects	\$782.00	\$1,867.00	\$340.00	\$3,431.00
Total 2100 Support Services – Students	\$2,601,004.00	\$2,717,283.00	\$9,813,007.00	\$17,086,689.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2110 Supervision of Student Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	310,191.00	244,355.00	554,931.00	1,109,477.00
Total Personnel Services – Salaries	\$310,191.00	\$244,355.00	\$554,931.00	\$1,109,477.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	23,069.00	18,172.00	38,807.00	80,048.00
230 PSERS Retirement Contributions	104,694.00	82,473.00	177,251.00	364,418.00
250 Unemployment Compensation	336.00	264.00	412.00	1,012.00
260 Workers' Compensation	3,109.00	2,449.00	5,564.00	11,122.00
270 Group Insurance – Self-Insurance	54,961.00	43,296.00	87,378.00	185,635.00
299 All Other Employee Benefits	3,906.00	3,077.00		6,983.00
Total Personnel Services – Employee Benefits	\$190,075.00	\$149,731.00	\$309,412.00	\$649,218.00
500 Other Purchased Services				
580 Travel	64.00	51.00		115.00
Total Other Purchased Services	\$64.00	\$51.00		\$115.00
600 Supplies				
610 General Supplies	64.00	50.00		114.00
Total Supplies	\$64.00	\$50.00		\$114.00
800 Other Objects				
810 Dues and Fees	349.00	275.00		624.00
Total Other Objects	\$349.00	\$275.00		\$624.00
Total 2110 Supervision of Student Services	\$500,743.00	\$394,462.00	\$864,343.00	\$1,759,548.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2111 Supervision of Student Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	124,359.00	97,965.00		222,324.00
Total Personnel Services – Salaries	\$124,359.00	\$97,965.00		\$222,324.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	9,224.00	7,266.00		16,490.00
230 PSERS Retirement Contributions	41,479.00	32,675.00		74,154.00
250 Unemployment Compensation	84.00	66.00		150.00
260 Workers' Compensation	1,246.00	982.00		2,228.00
270 Group Insurance – Self-Insurance	16,736.00	13,184.00		29,920.00
299 All Other Employee Benefits	3,906.00	3,077.00		6,983.00
Total Personnel Services – Employee Benefits	\$72,675.00	\$57,250.00		\$129,925.00
Total 2111 Supervision of Student Services – Head of Component	\$197,034.00	\$155,215.00		\$352,249.00

General Fund (10)

2119 Supervision of Student Services – All Other Supervision

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	185,832.00	146,390.00	554,931.00	887,153.00
Total Personnel Services – Salaries	\$185,832.00	\$146,390.00	\$554,931.00	\$887,153.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	13,845.00	10,906.00	38,807.00	63,558.00
230 PSERS Retirement Contributions	63,215.00	49,798.00	177,251.00	290,264.00
250 Unemployment Compensation	252.00	198.00	412.00	862.00
260 Workers' Compensation	1,863.00	1,467.00	5,564.00	8,894.00
270 Group Insurance – Self-Insurance	38,225.00	30,112.00	87,378.00	155,715.00
Total Personnel Services – Employee Benefits	\$117,400.00	\$92,481.00	\$309,412.00	\$519,293.00
500 Other Purchased Services				
580 Travel	64.00	51.00		115.00
Total Other Purchased Services	\$64.00	\$51.00		\$115.00
600 Supplies				
610 General Supplies	64.00	50.00		114.00
Total Supplies	\$64.00	\$50.00		\$114.00
800 Other Objects				
810 Dues and Fees	349.00	275.00		624.00
Total Other Objects	\$349.00	\$275.00		\$624.00
Total 2119 Supervision of Student Services – All Other Supervision	\$303,709.00	\$239,247.00	\$864,343.00	\$1,407,299.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	243,608.00	348,961.00	2,754,300.00	3,346,869.00
Total Personnel Services – Salaries	\$243,608.00	\$348,961.00	\$2,754,300.00	\$3,346,869.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	18,097.00	25,876.00	201,717.00	245,690.00
230 PSERS Retirement Contributions	80,595.00	118,376.00	946,287.00	1,145,258.00
250 Unemployment Compensation	190.00	375.00	2,468.00	3,033.00
260 Workers' Compensation	2,450.00	3,501.00	27,566.00	33,517.00
270 Group Insurance – Self-Insurance	52,036.00	64,920.00	551,642.00	668,598.00
Total Personnel Services – Employee Benefits	\$153,368.00	\$213,048.00	\$1,729,680.00	\$2,096,096.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	2,797.00	2,203.00		5,000.00
Total Purchased Professional and Technical Services	\$2,797.00	\$2,203.00		\$5,000.00
500 Other Purchased Services				
580 Travel	57.00	44.00		101.00
Total Other Purchased Services	\$57.00	\$44.00		\$101.00
600 Supplies				
610 General Supplies		1,134.00		1,134.00
630 Food	33.00	229.00		262.00
Total Supplies	\$33.00	\$1,363.00		\$1,396.00
800 Other Objects				
810 Dues and Fees	36.00	30.00		66.00
Total Other Objects	\$36.00	\$30.00		\$66.00
Total 2120 Guidance Services	\$399,899.00	\$565,649.00	\$4,483,980.00	\$5,449,528.00

General Fund (10)

2130 Attendance Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			67,719.00
Total Personnel Services – Salaries				\$67,719.00
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			4,760.00
	230 PSERS Retirement Contributions			22,922.00
	250 Unemployment Compensation			150.00
	260 Workers' Compensation			677.00
	270 Group Insurance – Self-Insurance			41,382.00
Total Personnel Services – Employee Benefits				\$69,891.00
600	<u>Supplies</u>			
	610 General Supplies		30,771.00	30,918.00
Total Supplies			\$30,771.00	\$30,918.00
Total 2130 Attendance Services			\$30,771.00	\$168,528.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2140 Psychological Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	665,529.00	524,274.00		1,189,803.00
Total Personnel Services – Salaries	\$665,529.00	\$524,274.00		\$1,189,803.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	49,700.00	39,152.00		88,852.00
230 PSERS Retirement Contributions	233,979.00	184,318.00		418,297.00
250 Unemployment Compensation	587.00	463.00		1,050.00
260 Workers' Compensation	6,655.00	5,243.00		11,898.00
270 Group Insurance – Self-Insurance	129,106.00	101,703.00		230,809.00
Total Personnel Services – Employee Benefits	\$420,027.00	\$330,879.00		\$750,906.00
300 Purchased Professional and Technical Services				
330 Other Professional Services	2,797.00	2,203.00		5,000.00
Total Purchased Professional and Technical Services	\$2,797.00	\$2,203.00		\$5,000.00
500 Other Purchased Services				
580 Travel	783.00	617.00	346.00	1,746.00
Total Other Purchased Services	\$783.00	\$617.00	\$346.00	\$1,746.00
600 Supplies				
610 General Supplies			66,388.00	66,388.00
Total Supplies			\$66,388.00	\$66,388.00
800 Other Objects				
810 Dues and Fees	397.00	312.00	340.00	1,049.00
Total Other Objects	\$397.00	\$312.00	\$340.00	\$1,049.00
Total 2140 Psychological Services	\$1,089,533.00	\$858,285.00	\$67,074.00	\$2,014,892.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2160 Social Work Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			408,217.00 916,224.00
	Total Personnel Services – Salaries			\$408,217.00 \$916,224.00
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			29,054.00 67,017.00
	230 PSERS Retirement Contributions			134,363.00 317,560.00
	250 Unemployment Compensation			450.00 938.00
	260 Workers' Compensation			4,083.00 9,199.00
	270 Group Insurance – Self-Insurance			93,239.00 204,667.00
	Total Personnel Services – Employee Benefits			\$261,189.00 \$599,381.00
300	<u>Purchased Professional and Technical Services</u>			
	340 Technical Services			3,612.00 3,612.00
	Total Purchased Professional and Technical Services			\$3,612.00 \$3,612.00
500	<u>Other Purchased Services</u>			
	510 Student Transportation Services			5,280.00
	580 Travel			1,941.00 4,200.00
	Total Other Purchased Services			\$1,941.00 \$9,480.00
600	<u>Supplies</u>			
	630 Food			416.00
	Total Supplies			\$416.00
800	<u>Other Objects</u>			
	810 Dues and Fees			260.00
	Total Other Objects			\$260.00
	Total 2160 Social Work Services			\$674,959.00 \$1,529,373.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2170 Student Accounting Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			576,382.00
Total Personnel Services – Salaries				\$576,382.00
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			42,851.00
	230 PSERS Retirement Contributions			195,899.00
	250 Unemployment Compensation			931.00
	260 Workers' Compensation			5,771.00
	270 Group Insurance – Self-Insurance			114,664.00
	299 All Other Employee Benefits			4,211.00
Total Personnel Services – Employee Benefits				\$364,327.00
300	<u>Purchased Professional and Technical Services</u>			
	329 Professional Educational Services – Other			17,209.00
	330 Other Professional Services		24,620.00	25,155.00
Total Purchased Professional and Technical Services				\$24,620.00 \$42,364.00
500	<u>Other Purchased Services</u>			
	530 Communications			10.00
	580 Travel			31.00
Total Other Purchased Services				\$41.00
600	<u>Supplies</u>			
	610 General Supplies			3,337.00
	630 Food			455.00
	650 Supplies & Fees – Technology Related			756.00
Total Supplies				\$4,548.00
800	<u>Other Objects</u>			
	810 Dues and Fees			182.00
Total Other Objects				\$182.00
Total 2170 Student Accounting Services			\$24,620.00	\$987,844.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2190 Other Student Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	208,593.00	344,382.00	1,682,817.00	2,235,792.00
Total Personnel Services – Salaries	\$208,593.00	\$344,382.00	\$1,682,817.00	\$2,235,792.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	15,293.00	25,169.00	124,741.00	165,203.00
230 PSERS Retirement Contributions	71,916.00	117,897.00	579,814.00	769,627.00
250 Unemployment Compensation	205.00	311.00	1,746.00	2,262.00
260 Workers' Compensation	2,118.00	3,473.00	16,842.00	22,433.00
270 Group Insurance – Self-Insurance	50,605.00	80,924.00	316,006.00	447,535.00
Total Personnel Services – Employee Benefits	\$140,137.00	\$227,774.00	\$1,039,149.00	\$1,407,060.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	210,000.00	235,871.00	247,445.00	693,316.00
330 Other Professional Services	42,938.00	33,824.00	694,561.00	771,323.00
390 Other Purchased Professional and Technical Services			409.00	409.00
Total Purchased Professional and Technical Services	\$252,938.00	\$269,695.00	\$942,415.00	\$1,465,048.00
500 Other Purchased Services				
510 Student Transportation Services		25,660.00	250.00	25,910.00
550 Printing and Binding			2,629.00	2,629.00
580 Travel	1,113.00	877.00		1,990.00
Total Other Purchased Services	\$1,113.00	\$26,537.00	\$2,879.00	\$30,529.00
600 Supplies				
610 General Supplies		14,032.00		14,032.00
630 Food		8,432.00		8,432.00
650 Supplies & Fees – Technology Related	8,048.00	6,785.00		14,833.00
Total Supplies	\$8,048.00	\$29,249.00		\$37,297.00
800 Other Objects				
810 Dues and Fees		1,250.00		1,250.00
Total Other Objects		\$1,250.00		\$1,250.00
Total 2190 Other Student Services	\$610,829.00	\$898,887.00	\$3,667,260.00	\$5,176,976.00

General Fund (10)

2200 Support Services – Instructional Staff

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,246,399.00	1,786,144.00	2,787,323.00	6,819,866.00
Total Personnel Services – Salaries	\$2,246,399.00	\$1,786,144.00	\$2,787,323.00	\$6,819,866.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	166,610.00	132,793.00	204,985.00	504,388.00
230 PSERS Retirement Contributions	761,026.00	609,427.00	948,986.00	2,319,439.00
240 Tuition Reimbursement	342,876.00	143,678.00		486,554.00
250 Unemployment Compensation	2,446.00	1,902.00	2,413.00	6,761.00
260 Workers' Compensation	22,539.00	17,882.00	27,892.00	68,313.00
270 Group Insurance – Self-Insurance	419,544.00	324,464.00	526,352.00	1,270,360.00
299 All Other Employee Benefits	8,074.00	6,361.00		14,435.00
Total Personnel Services – Employee Benefits	\$1,723,115.00	\$1,236,507.00	\$1,710,628.00	\$4,670,250.00
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		1,050.00		1,050.00
329 Professional Educational Services – Other	14,767.00	11,633.00	37,885.00	64,285.00
330 Other Professional Services	96,511.00	76,027.00		172,538.00
360 Employee Training and Development Services	30,438.00	68,884.00	218,925.00	318,247.00
Total Purchased Professional and Technical Services	\$141,716.00	\$157,594.00	\$256,810.00	\$556,120.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	416,286.00	327,932.00		744,218.00
440 Rentals	1,880.00	1,481.00		3,361.00
450 Construction Services	604.00	476.00		1,080.00
Total Purchased Property Services	\$418,770.00	\$329,889.00		\$748,659.00
500 Other Purchased Services				
530 Communications	329,877.00	259,862.00		589,739.00
550 Printing and Binding	181,818.00	1,100.00		182,918.00
580 Travel	12,940.00	46,971.00	48,815.00	108,726.00
Total Other Purchased Services	\$524,635.00	\$307,933.00	\$48,815.00	\$881,383.00
600 Supplies				
610 General Supplies	90,492.00	69,403.00	22,269.00	182,164.00
630 Food	8,432.00	6,212.00	18,305.00	32,949.00
640 Books and Periodicals	24,063.00	57,227.00	987,497.00	1,068,787.00
650 Supplies & Fees – Technology Related	179,331.00	165,881.00	47,948.00	393,160.00
Total Supplies	\$302,318.00	\$298,723.00	\$1,076,019.00	\$1,677,060.00
700 Property				
756 Capitalized Technology Equipment – Original	27,576.00	21,723.00		49,299.00
766 Capitalized Technology Equipment – Replacement	247,987.00	195,353.00		443,340.00
Total Property	\$275,563.00	\$217,076.00		\$492,639.00
800 Other Objects				
810 Dues and Fees	1,285.00	1,014.00	295.00	2,594.00
Total Other Objects	\$1,285.00	\$1,014.00	\$295.00	\$2,594.00
Total 2200 Support Services – Instructional Staff	\$5,633,801.00	\$4,334,880.00	\$5,879,890.00	\$15,848,571.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2220 Technology Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	239,060.00	560,605.00	436,825.00	1,236,490.00
Total Personnel Services – Salaries	\$239,060.00	\$560,605.00	\$436,825.00	\$1,236,490.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	17,623.00	42,063.00	31,879.00	91,565.00
230 PSERS Retirement Contributions	81,298.00	192,401.00	148,033.00	421,732.00
250 Unemployment Compensation	210.00	615.00	375.00	1,200.00
260 Workers' Compensation	2,391.00	5,609.00	4,370.00	12,370.00
270 Group Insurance – Self-Insurance	48,902.00	100,596.00	98,036.00	247,534.00
Total Personnel Services – Employee Benefits	\$150,424.00	\$341,284.00	\$282,693.00	\$774,401.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	2,597.00	2,047.00		4,644.00
Total Purchased Property Services	\$2,597.00	\$2,047.00		\$4,644.00
600 Supplies				
610 General Supplies	15,551.00	11,507.00		27,058.00
650 Supplies & Fees – Technology Related	6,830.00	5,381.00		12,211.00
Total Supplies	\$22,381.00	\$16,888.00		\$39,269.00
700 Property				
756 Capitalized Technology Equipment – Original	27,576.00	21,723.00		49,299.00
Total Property	\$27,576.00	\$21,723.00		\$49,299.00
800 Other Objects				
810 Dues and Fees			295.00	295.00
Total Other Objects			\$295.00	\$295.00
Total 2220 Technology Support Services	\$442,038.00	\$942,547.00	\$719,813.00	\$2,104,398.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2240 Computer-Assisted Instruction Support Services				
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	14,767.00	11,633.00		26,400.00
330 Other Professional Services	94,955.00	74,802.00		169,757.00
Total Purchased Professional and Technical Services	\$109,722.00	\$86,435.00		\$196,157.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	413,479.00	325,720.00		739,199.00
450 Construction Services	604.00	476.00		1,080.00
Total Purchased Property Services	\$414,083.00	\$326,196.00		\$740,279.00
500 <u>Other Purchased Services</u>				
530 Communications	329,877.00	259,862.00		589,739.00
Total Other Purchased Services	\$329,877.00	\$259,862.00		\$589,739.00
600 <u>Supplies</u>				
610 General Supplies	2,085.00	1,642.00		3,727.00
650 Supplies & Fees – Technology Related	141,484.00	111,454.00		252,938.00
Total Supplies	\$143,569.00	\$113,096.00		\$256,665.00
700 <u>Property</u>				
766 Capitalized Technology Equipment – Replacement	247,987.00	195,353.00		443,340.00
Total Property	\$247,987.00	\$195,353.00		\$443,340.00
800 <u>Other Objects</u>				
810 Dues and Fees	743.00	586.00		1,329.00
Total Other Objects	\$743.00	\$586.00		\$1,329.00
Total 2240 Computer-Assisted Instruction Support Services	\$1,245,981.00	\$981,528.00		\$2,227,509.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2250 School Library Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	437,213.00	347,266.00	18,624.00	803,103.00
Total Personnel Services – Salaries	\$437,213.00	\$347,266.00	\$18,624.00	\$803,103.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	32,211.00	25,707.00	1,425.00	59,343.00
230 PSERS Retirement Contributions	147,686.00	120,011.00	6,398.00	274,095.00
250 Unemployment Compensation	967.00	595.00		1,562.00
260 Workers' Compensation	4,432.00	3,473.00	186.00	8,091.00
270 Group Insurance – Self-Insurance	153,865.00	94,369.00		248,234.00
Total Personnel Services – Employee Benefits	\$339,161.00	\$244,155.00	\$8,009.00	\$591,325.00
600 Supplies				
610 General Supplies	6,128.00	4,302.00	806.00	11,236.00
640 Books and Periodicals	23,631.00	1,737.00	981,726.00	1,007,094.00
650 Supplies & Fees – Technology Related	31,017.00	23,246.00		54,263.00
Total Supplies	\$60,776.00	\$29,285.00	\$982,532.00	\$1,072,593.00
Total 2250 School Library Services	\$837,150.00	\$620,706.00	\$1,009,165.00	\$2,467,021.00

General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	718,395.00	572,953.00	48.00	1,291,396.00
Total Personnel Services – Salaries	\$718,395.00	\$572,953.00	\$48.00	\$1,291,396.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	52,937.00	42,240.00	63.00	95,240.00
230 PSERS Retirement Contributions	242,169.00	193,170.00	277.00	435,616.00
250 Unemployment Compensation	592.00	466.00		1,058.00
260 Workers' Compensation	7,207.00	5,747.00	8.00	12,962.00
270 Group Insurance – Self-Insurance	109,365.00	86,153.00		195,518.00
299 All Other Employee Benefits	8,074.00	6,361.00		14,435.00
Total Personnel Services – Employee Benefits	\$420,344.00	\$334,137.00	\$348.00	\$754,829.00
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		1,050.00		1,050.00
329 Professional Educational Services – Other			768.00	768.00
330 Other Professional Services	1,556.00	1,225.00		2,781.00
Total Purchased Professional and Technical Services	\$1,556.00	\$2,275.00	\$768.00	\$4,599.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	210.00	165.00		375.00
Total Purchased Property Services	\$210.00	\$165.00		\$375.00
500 Other Purchased Services				
550 Printing and Binding	181,818.00	1,100.00		182,918.00
580 Travel	1,991.00	1,569.00		3,560.00
Total Other Purchased Services	\$183,809.00	\$2,669.00		\$186,478.00
600 Supplies				
610 General Supplies	64,647.00	50,352.00	6,000.00	120,999.00
630 Food	1,538.00	1,212.00		2,750.00
640 Books and Periodicals	283.00	55,490.00		55,773.00
650 Supplies & Fees – Technology Related		25,800.00		25,800.00
Total Supplies	\$66,468.00	\$132,854.00	\$6,000.00	\$205,322.00
800 Other Objects				
810 Dues and Fees	499.00	393.00		892.00
Total Other Objects	\$499.00	\$393.00		\$892.00
Total 2260 Instruction and Curriculum Development Services	\$1,391,281.00	\$1,045,446.00	\$7,164.00	\$2,443,891.00

General Fund (10)

2270 Instructional Staff Professional Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	88,993.00	67,500.00	116,512.00	273,005.00
Total Personnel Services – Salaries	\$88,993.00	\$67,500.00	\$116,512.00	\$273,005.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	6,808.00	5,163.00	8,913.00	20,884.00
230 PSERS Retirement Contributions	30,302.00	22,986.00	40,766.00	94,054.00
240 Tuition Reimbursement	342,876.00	143,678.00		486,554.00
250 Unemployment Compensation	2.00	1.00	15.00	18.00
260 Workers' Compensation	890.00	675.00	1,165.00	2,730.00
Total Personnel Services – Employee Benefits	\$380,878.00	\$172,503.00	\$50,859.00	\$604,240.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			37,117.00	37,117.00
360 Employee Training and Development Services	30,438.00	68,884.00	218,925.00	318,247.00
Total Purchased Professional and Technical Services	\$30,438.00	\$68,884.00	\$256,042.00	\$355,364.00
400 Purchased Property Services				
440 Rentals	1,880.00	1,481.00		3,361.00
Total Purchased Property Services	\$1,880.00	\$1,481.00		\$3,361.00
500 Other Purchased Services				
580 Travel	10,949.00	45,402.00	48,815.00	105,166.00
Total Other Purchased Services	\$10,949.00	\$45,402.00	\$48,815.00	\$105,166.00
600 Supplies				
610 General Supplies	2,081.00	1,600.00	15,463.00	19,144.00
630 Food	6,894.00	5,000.00	18,305.00	30,199.00
640 Books and Periodicals	149.00		5,771.00	5,920.00
650 Supplies & Fees – Technology Related			47,948.00	47,948.00
Total Supplies	\$9,124.00	\$6,600.00	\$87,487.00	\$103,211.00
800 Other Objects				
810 Dues and Fees	43.00	35.00		78.00
Total Other Objects	\$43.00	\$35.00		\$78.00
Total 2270 Instructional Staff Professional Development Services	\$522,305.00	\$362,405.00	\$559,715.00	\$1,444,425.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2290 Other Instructional Staff Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	762,738.00	237,820.00	2,215,314.00	3,215,872.00
Total Personnel Services – Salaries	\$762,738.00	\$237,820.00	\$2,215,314.00	\$3,215,872.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	57,031.00	17,620.00	162,705.00	237,356.00
230 PSERS Retirement Contributions	259,571.00	80,859.00	753,512.00	1,093,942.00
250 Unemployment Compensation	675.00	225.00	2,023.00	2,923.00
260 Workers' Compensation	7,619.00	2,378.00	22,163.00	32,160.00
270 Group Insurance – Self-Insurance	107,412.00	43,346.00	428,316.00	579,074.00
Total Personnel Services – Employee Benefits	\$432,308.00	\$144,428.00	\$1,368,719.00	\$1,945,455.00
Total 2290 Other Instructional Staff Services	\$1,195,046.00	\$382,248.00	\$3,584,033.00	\$5,161,327.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2300 Support Services – Administration

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,141,852.00	2,741,244.00	148,562.00	7,469,434.00
Total Personnel Services – Salaries	\$3,141,852.00	\$2,741,244.00	\$148,562.00	\$7,469,434.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	231,071.00	202,078.00	11,089.00	546,097.00
230 PSERS Retirement Contributions	1,063,130.00	921,767.00	49,491.00	2,501,577.00
250 Unemployment Compensation	3,192.00	2,800.00	150.00	7,314.00
260 Workers' Compensation	31,502.00	27,476.00	1,488.00	74,861.00
270 Group Insurance – Self-Insurance	639,397.00	555,686.00	32,847.00	1,404,062.00
299 All Other Employee Benefits	25,702.00	4,035.00		127,877.00
Total Personnel Services – Employee Benefits	\$1,993,994.00	\$1,713,842.00	\$95,065.00	\$4,661,788.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	302.00	238.00		7,020.00
330 Other Professional Services			29,701.00	1,067,339.00
340 Technical Services				194.00
390 Other Purchased Professional and Technical Services				3,800.00
Total Purchased Professional and Technical Services	\$302.00	\$238.00	\$29,701.00	\$1,078,353.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	49,683.00	35,639.00		85,322.00
440 Rentals				2,200.00
Total Purchased Property Services	\$49,683.00	\$35,639.00		\$87,522.00
500 Other Purchased Services				
520 Insurance – General				90,450.00
530 Communications				10,000.00
549 Other Advertising/Public Relations				9,660.00
550 Printing and Binding	8,625.00	523.00		77,772.00
580 Travel		338.00		7,827.00
Total Other Purchased Services	\$8,625.00	\$861.00		\$195,709.00
600 Supplies				
610 General Supplies	23,426.00	90,945.00	3,774.00	161,636.00
630 Food	18,549.00	16,488.00		77,133.00
640 Books and Periodicals	80.00	67.00		1,764.00
650 Supplies & Fees – Technology Related	3,847.00	1,609.00		22,299.00
Total Supplies	\$45,902.00	\$109,109.00	\$3,774.00	\$262,832.00
700 Property				
752 Capital Equipment – Original and Additional		17,946.00		17,946.00
Total Property		\$17,946.00		\$17,946.00
800 Other Objects				
810 Dues and Fees	1,654.00	3,184.00		247,608.00
820 Claims and Judgments Against the LEA				15,023.00
860 Grants To Municipal and Community Service Organizations				5,260.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2300 Support Services – Administration

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Other Objects	\$1,654.00	\$3,184.00		\$267,891.00
Total 2300 Support Services – Administration	\$5,242,012.00	\$4,622,063.00	\$277,102.00	\$14,041,475.00

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services 9,070.00

390 Other Purchased Professional and Technical Services 3,800.00

Total Purchased Professional and Technical Services \$12,870.00

500 Other Purchased Services

520 Insurance – General 90,450.00

549 Other Advertising/Public Relations 2,117.00

580 Travel 1,631.00

Total Other Purchased Services \$94,198.00

600 Supplies

610 General Supplies 1,193.00

630 Food 4,651.00

650 Supplies & Fees – Technology Related 87.00

Total Supplies \$5,931.00

800 Other Objects

810 Dues and Fees 19,846.00

Total Other Objects \$19,846.00

Total 2310 Board Services \$132,845.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				291,335.00
Total Purchased Professional and Technical Services				\$291,335.00
500 <u>Other Purchased Services</u>				
550 Printing and Binding				7,155.00
Total Other Purchased Services				\$7,155.00
800 <u>Other Objects</u>				
810 Dues and Fees				207,340.00
Total Other Objects				\$207,340.00
Total 2330 Tax Assessment and Collection Services				\$505,830.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2340 Staff Relations and Negotiations Services

Elementary

Secondary

Federal

Total

600 Supplies

630 Food

448.00

Total Supplies

\$448.00

Total 2340 Staff Relations and Negotiations Services

\$448.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

304,591.00

Total Purchased Professional and Technical Services

\$304,591.00

800 Other Objects

820 Claims and Judgments Against the LEA

15,023.00

Total Other Objects

\$15,023.00

Total 2350 Legal and Accounting Services

\$319,614.00

General Fund (10)

2370 Community Relations Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 225,121.00

Total Personnel Services – Salaries \$225,121.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions 16,504.00

230 PSERS Retirement Contributions 75,794.00

250 Unemployment Compensation 300.00

260 Workers' Compensation 2,250.00

270 Group Insurance – Self-Insurance 37,170.00

299 All Other Employee Benefits 2,401.00

Total Personnel Services – Employee Benefits \$134,419.00

300 Purchased Professional and Technical Services

330 Other Professional Services 29,701.00 111,899.00

Total Purchased Professional and Technical Services \$29,701.00 \$111,899.00

500 Other Purchased Services

530 Communications 10,000.00

549 Other Advertising/Public Relations 7,543.00

550 Printing and Binding 36,848.00

580 Travel 1,842.00

Total Other Purchased Services \$56,233.00

600 Supplies

610 General Supplies 8,348.00

630 Food 13,915.00

640 Books and Periodicals 532.00

650 Supplies & Fees – Technology Related 14,359.00

Total Supplies \$37,154.00

800 Other Objects

810 Dues and Fees 1,420.00

Total Other Objects \$1,420.00

Total 2370 Community Relations Services \$29,701.00 \$566,246.00

General Fund (10)

2380 Office of the Principal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,141,852.00	2,741,244.00	148,562.00	6,031,658.00
Total Personnel Services – Salaries	\$3,141,852.00	\$2,741,244.00	\$148,562.00	\$6,031,658.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	231,071.00	202,078.00	11,089.00	444,238.00
230 PSERS Retirement Contributions	1,063,130.00	921,767.00	49,491.00	2,034,388.00
250 Unemployment Compensation	3,192.00	2,800.00	150.00	6,142.00
260 Workers' Compensation	31,502.00	27,476.00	1,488.00	60,466.00
270 Group Insurance – Self-Insurance	639,397.00	555,686.00	32,847.00	1,227,930.00
299 All Other Employee Benefits	25,702.00	4,035.00		29,737.00
Total Personnel Services – Employee Benefits	\$1,993,994.00	\$1,713,842.00	\$95,065.00	\$3,802,901.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	302.00	238.00		540.00
Total Purchased Professional and Technical Services	\$302.00	\$238.00		\$540.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	49,683.00	35,639.00		85,322.00
Total Purchased Property Services	\$49,683.00	\$35,639.00		\$85,322.00
500 Other Purchased Services				
550 Printing and Binding	8,625.00	523.00		9,148.00
580 Travel		338.00		338.00
Total Other Purchased Services	\$8,625.00	\$861.00		\$9,486.00
600 Supplies				
610 General Supplies	23,426.00	90,945.00	3,774.00	118,145.00
630 Food	18,549.00	16,488.00		35,037.00
640 Books and Periodicals	80.00	67.00		147.00
650 Supplies & Fees – Technology Related	3,847.00	1,609.00		5,456.00
Total Supplies	\$45,902.00	\$109,109.00	\$3,774.00	\$158,785.00
700 Property				
752 Capital Equipment – Original and Additional		17,946.00		17,946.00
Total Property		\$17,946.00		\$17,946.00
800 Other Objects				
810 Dues and Fees	1,654.00	3,184.00		4,838.00
Total Other Objects	\$1,654.00	\$3,184.00		\$4,838.00
Total 2380 Office of the Principal Services	\$5,242,012.00	\$4,622,063.00	\$247,401.00	\$10,111,476.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			36,513.00	1,987,421.00
Total Personnel Services – Salaries			\$36,513.00	\$1,987,421.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			2,793.00	144,643.00
230 PSERS Retirement Contributions			12,946.00	693,802.00
250 Unemployment Compensation				2,684.00
260 Workers' Compensation			365.00	19,881.00
270 Group Insurance – Self-Insurance				560,216.00
Total Personnel Services – Employee Benefits			\$16,104.00	\$1,421,226.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			8,815.00	17,631.00
330 Other Professional Services			200,000.00	201,000.00
Total Purchased Professional and Technical Services			\$208,815.00	\$218,631.00
500 Other Purchased Services				
580 Travel				543.00
Total Other Purchased Services				\$543.00
600 Supplies				
610 General Supplies				23,552.00
Total Supplies				\$23,552.00
Total 2400 Support Services – Pupil Health			\$261,432.00	\$3,651,373.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2410 Supervision of Health Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				104,172.00
Total Personnel Services – Salaries				\$104,172.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				7,771.00
230 PSERS Retirement Contributions				34,889.00
250 Unemployment Compensation				75.00
260 Workers' Compensation				1,049.00
270 Group Insurance – Self-Insurance				11,761.00
Total Personnel Services – Employee Benefits				\$55,545.00
Total 2410 Supervision of Health Services				\$159,717.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2419 Supervision of Health Services – All Other Supervision

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

104,172.00

Total Personnel Services – Salaries

\$104,172.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

7,771.00

230 PSERS Retirement Contributions

34,889.00

250 Unemployment Compensation

75.00

260 Workers' Compensation

1,049.00

270 Group Insurance – Self-Insurance

11,761.00

Total Personnel Services – Employee Benefits

\$55,545.00

Total 2419 Supervision of Health Services – All Other Supervision

\$159,717.00

General Fund (10)

2420 Medical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			416.00	383,050.00
Total Personnel Services – Salaries			\$416.00	\$383,050.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			32.00	27,446.00
230 PSERS Retirement Contributions			141.00	130,769.00
250 Unemployment Compensation				825.00
260 Workers' Compensation			4.00	3,830.00
270 Group Insurance – Self-Insurance				179,671.00
Total Personnel Services – Employee Benefits			\$177.00	\$342,541.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			8,815.00	17,631.00
330 Other Professional Services			200,000.00	200,000.00
Total Purchased Professional and Technical Services			\$208,815.00	\$217,631.00
600 Supplies				
610 General Supplies				7,177.00
Total Supplies				\$7,177.00
Total 2420 Medical Services			\$209,408.00	\$950,399.00

General Fund (10)

2430 Dental Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				83,019.00
Total Personnel Services – Salaries				\$83,019.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				5,650.00
230 PSERS Retirement Contributions				28,226.00
250 Unemployment Compensation				75.00
260 Workers' Compensation				830.00
270 Group Insurance – Self-Insurance				21,762.00
Total Personnel Services – Employee Benefits				\$56,543.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				1,000.00
Total Purchased Professional and Technical Services				\$1,000.00
600 Supplies				
610 General Supplies				2,308.00
Total Supplies				\$2,308.00
Total 2430 Dental Services				\$142,870.00

General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			36,097.00	1,417,180.00
Total Personnel Services – Salaries			\$36,097.00	\$1,417,180.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			2,761.00	103,776.00
230 PSERS Retirement Contributions			12,805.00	499,918.00
250 Unemployment Compensation				1,709.00
260 Workers' Compensation			361.00	14,172.00
270 Group Insurance – Self-Insurance				347,022.00
Total Personnel Services – Employee Benefits			\$15,927.00	\$966,597.00
500 Other Purchased Services				
580 Travel				543.00
Total Other Purchased Services				\$543.00
600 Supplies				
610 General Supplies				14,067.00
Total Supplies				\$14,067.00
Total 2440 Nursing Services			\$52,024.00	\$2,398,387.00

General Fund (10)

2500 Support Services – Business

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries			33,518.00	1,182,278.00

Total Personnel Services – Salaries			\$33,518.00	\$1,182,278.00
--	--	--	--------------------	-----------------------

200 Personnel Services – Employee Benefits

220 Social Security Contributions			2,498.00	86,540.00
230 PSERS Retirement Contributions			12,339.00	399,223.00
250 Unemployment Compensation			23.00	1,050.00
260 Workers' Compensation			341.00	11,846.00
270 Group Insurance – Self-Insurance			3,582.00	211,455.00
299 All Other Employee Benefits				43,594.00

Total Personnel Services – Employee Benefits			\$18,783.00	\$753,708.00
---	--	--	--------------------	---------------------

300 Purchased Professional and Technical Services

330 Other Professional Services				45,020.00
340 Technical Services				18,906.00

Total Purchased Professional and Technical Services				\$63,926.00
--	--	--	--	--------------------

400 Purchased Property Services

430 Repairs and Maintenance Services				64,544.00
--------------------------------------	--	--	--	-----------

Total Purchased Property Services				\$64,544.00
--	--	--	--	--------------------

500 Other Purchased Services

520 Insurance – General				891,304.00
530 Communications				82,755.00
549 Other Advertising/Public Relations				1,550.00
550 Printing and Binding				2,343.00

Total Other Purchased Services				\$977,952.00
---------------------------------------	--	--	--	---------------------

600 Supplies

610 General Supplies				18,582.00
630 Food				916.00
650 Supplies & Fees – Technology Related			92,256.00	397,254.00

Total Supplies			\$92,256.00	\$416,752.00
-----------------------	--	--	--------------------	---------------------

700 Property

738 Technology Software Lease and Other Right-to-Use Arrangements				21,750.00
---	--	--	--	-----------

Total Property				\$21,750.00
-----------------------	--	--	--	--------------------

800 Other Objects

810 Dues and Fees				39,686.00
-------------------	--	--	--	-----------

Total Other Objects				\$39,686.00
----------------------------	--	--	--	--------------------

Total 2500 Support Services – Business			\$144,557.00	\$3,520,596.00
---	--	--	---------------------	-----------------------

General Fund (10)

2510 Fiscal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			33,518.00	1,170,235.00
Total Personnel Services – Salaries			\$33,518.00	\$1,170,235.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			2,498.00	85,680.00
230 PSERS Retirement Contributions			12,339.00	395,696.00
250 Unemployment Compensation			23.00	1,050.00
260 Workers' Compensation			341.00	11,726.00
270 Group Insurance – Self-Insurance			3,582.00	206,228.00
299 All Other Employee Benefits				43,594.00
Total Personnel Services – Employee Benefits			\$18,783.00	\$743,974.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				45,020.00
340 Technical Services				18,906.00
Total Purchased Professional and Technical Services				\$63,926.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				64,544.00
Total Purchased Property Services				\$64,544.00
500 Other Purchased Services				
520 Insurance – General				891,304.00
530 Communications				82,755.00
549 Other Advertising/Public Relations				1,550.00
550 Printing and Binding				2,343.00
Total Other Purchased Services				\$977,952.00
600 Supplies				
610 General Supplies				18,053.00
630 Food				916.00
650 Supplies & Fees – Technology Related			92,256.00	371,895.00
Total Supplies			\$92,256.00	\$390,864.00
700 Property				
738 Technology Software Lease and Other Right-to-Use Arrangements				21,750.00
Total Property				\$21,750.00
800 Other Objects				
810 Dues and Fees				39,686.00
Total Other Objects				\$39,686.00
Total 2510 Fiscal Services			\$144,557.00	\$3,472,931.00

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

344,217.00

Total Personnel Services – Salaries

\$344,217.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

25,428.00

230 PSERS Retirement Contributions

113,528.00

250 Unemployment Compensation

225.00

260 Workers' Compensation

3,158.00

270 Group Insurance – Self-Insurance

40,747.00

299 All Other Employee Benefits

15,204.00

Total Personnel Services – Employee Benefits

\$198,290.00

800 Other Objects

810 Dues and Fees

29.00

Total Other Objects

\$29.00

Total 2511 Supervision of Fiscal Services - Head of Component

\$542,536.00

General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

147,334.00

Total Personnel Services – Salaries

\$147,334.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

10,584.00

230 PSERS Retirement Contributions

50,623.00

250 Unemployment Compensation

150.00

260 Workers' Compensation

1,478.00

270 Group Insurance – Self-Insurance

39,702.00

299 All Other Employee Benefits

3,111.00

Total Personnel Services – Employee Benefits

\$105,648.00

Total 2513 Receiving and Disbursing Funds Services

\$252,982.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2514 Payroll Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

180,885.00

Total Personnel Services – Salaries

\$180,885.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

13,289.00

230 PSERS Retirement Contributions

60,815.00

250 Unemployment Compensation

150.00

260 Workers' Compensation

1,821.00

270 Group Insurance – Self-Insurance

30,967.00

299 All Other Employee Benefits

3,887.00

Total Personnel Services – Employee Benefits

\$110,929.00

800 Other Objects

810 Dues and Fees

633.00

Total Other Objects

\$633.00

Total 2514 Payroll Services

\$292,447.00

General Fund (10)

2515 Financial Accounting Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
-------------------	------------------	----------------	--------------

		33,518.00	435,209.00
--	--	-----------	------------

Total Personnel Services – Salaries

		\$33,518.00	\$435,209.00
--	--	--------------------	---------------------

200 Personnel Services – Employee Benefits

220 Social Security Contributions

		2,498.00	31,658.00
--	--	----------	-----------

230 PSERS Retirement Contributions

		12,339.00	149,874.00
--	--	-----------	------------

250 Unemployment Compensation

		23.00	450.00
--	--	-------	--------

260 Workers' Compensation

		341.00	4,643.00
--	--	--------	----------

270 Group Insurance – Self-Insurance

		3,582.00	81,835.00
--	--	----------	-----------

299 All Other Employee Benefits

			6,232.00
--	--	--	----------

Total Personnel Services – Employee Benefits

		\$18,783.00	\$274,692.00
--	--	--------------------	---------------------

300 Purchased Professional and Technical Services

330 Other Professional Services

			16,380.00
--	--	--	-----------

Total Purchased Professional and Technical Services

			\$16,380.00
--	--	--	--------------------

600 Supplies

610 General Supplies

			21.00
--	--	--	-------

Total Supplies

			\$21.00
--	--	--	----------------

800 Other Objects

810 Dues and Fees

			1,315.00
--	--	--	----------

Total Other Objects

			\$1,315.00
--	--	--	-------------------

Total 2515 Financial Accounting Services

		\$52,301.00	\$727,617.00
--	--	--------------------	---------------------

General Fund (10)

2519 Other Fiscal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				62,590.00
Total Personnel Services – Salaries				\$62,590.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				4,721.00
230 PSERS Retirement Contributions				20,856.00
250 Unemployment Compensation				75.00
260 Workers' Compensation				626.00
270 Group Insurance – Self-Insurance				12,977.00
299 All Other Employee Benefits				15,160.00
Total Personnel Services – Employee Benefits				\$54,415.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				28,640.00
340 Technical Services				18,906.00
Total Purchased Professional and Technical Services				\$47,546.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				64,544.00
Total Purchased Property Services				\$64,544.00
500 Other Purchased Services				
520 Insurance – General				891,304.00
530 Communications				82,755.00
549 Other Advertising/Public Relations				1,550.00
550 Printing and Binding				2,343.00
Total Other Purchased Services				\$977,952.00
600 Supplies				
610 General Supplies				18,032.00
630 Food				916.00
650 Supplies & Fees – Technology Related			92,256.00	371,895.00
Total Supplies			\$92,256.00	\$390,843.00
700 Property				
738 Technology Software Lease and Other Right-to-Use Arrangements				21,750.00
Total Property				\$21,750.00
800 Other Objects				
810 Dues and Fees				37,709.00
Total Other Objects				\$37,709.00
Total 2519 Other Fiscal Services			\$92,256.00	\$1,657,349.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2520 Purchasing Services

Elementary

Secondary

Federal

Total

600 Supplies

650 Supplies & Fees – Technology Related

25,359.00

Total Supplies

\$25,359.00

Total 2520 Purchasing Services

\$25,359.00

General Fund (10)

2530 Warehousing and Distributing Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				12,043.00
Total Personnel Services – Salaries				\$12,043.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				860.00
230 PSERS Retirement Contributions				3,527.00
260 Workers’ Compensation				120.00
270 Group Insurance – Self-Insurance				5,227.00
Total Personnel Services – Employee Benefits				\$9,734.00
600 Supplies				
610 General Supplies				529.00
Total Supplies				\$529.00
Total 2530 Warehousing and Distributing Services				\$22,306.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2600 Operation and Maintenance of Plant Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			23,796.00 1,411,621.00
	Total Personnel Services – Salaries			\$23,796.00 \$1,411,621.00
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			100,700.00
	230 PSERS Retirement Contributions			476,235.00
	250 Unemployment Compensation			2,837.00
	260 Workers' Compensation		662.00	14,078.00
	270 Group Insurance – Self-Insurance		238.00	390,332.00
	Total Personnel Services – Employee Benefits		\$900.00	\$984,182.00
300	<u>Purchased Professional and Technical Services</u>			
	330 Other Professional Services		305,748.00	672,206.00
	350 Security / Safety Services		224,659.00	857,972.00
	Total Purchased Professional and Technical Services		\$530,407.00	\$1,530,178.00
400	<u>Purchased Property Services</u>			
	410 Cleaning Services		291,470.00	7,072,611.00
	420 Utility Services			2,282,180.00
	430 Repairs and Maintenance Services			3,063,328.00
	440 Rentals		38,264.00	120,458.00
	450 Construction Services			633,114.00
	460 Extermination Services			27,464.00
	Total Purchased Property Services		\$329,734.00	\$13,199,155.00
500	<u>Other Purchased Services</u>			
	529 Other Insurance			33,147.00
	530 Communications			7.00
	550 Printing and Binding			256.00
	Total Other Purchased Services			\$33,410.00
600	<u>Supplies</u>			
	610 General Supplies	548,004.00	535,582.00	1,083,586.00
	620 Energy			742,963.00
	630 Food			2,839.00
	650 Supplies & Fees – Technology Related			241,191.00
	Total Supplies	\$548,004.00	\$535,582.00	\$2,070,579.00
700	<u>Property</u>			
	752 Capital Equipment – Original and Additional			164,485.00
	Total Property			\$164,485.00
800	<u>Other Objects</u>			
	810 Dues and Fees			727.00
	Total Other Objects			\$727.00
	Total 2600 Operation and Maintenance of Plant Services	\$548,004.00	\$535,582.00	\$884,837.00 \$19,394,337.00

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			432,529.00
Total Personnel Services – Salaries				\$432,529.00
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			31,135.00
	230 PSERS Retirement Contributions			147,358.00
	250 Unemployment Compensation			493.00
	260 Workers' Compensation			4,335.00
	270 Group Insurance – Self-Insurance			88,748.00
Total Personnel Services – Employee Benefits				\$272,069.00
400	<u>Purchased Property Services</u>			
	410 Cleaning Services			457,180.00
Total Purchased Property Services				\$457,180.00
500	<u>Other Purchased Services</u>			
	529 Other Insurance			33,147.00
	530 Communications			7.00
	550 Printing and Binding			256.00
Total Other Purchased Services				\$33,410.00
600	<u>Supplies</u>			
	610 General Supplies	2,811.00	2,215.00	5,026.00
	630 Food			1,516.00
	650 Supplies & Fees – Technology Related			235,397.00
Total Supplies				\$241,939.00
800	<u>Other Objects</u>			
	810 Dues and Fees			727.00
Total Other Objects				\$727.00
Total 2610 Supervision of Operation and Maintenance of Plant Services		\$2,811.00	\$2,215.00	\$1,437,854.00

General Fund (10)

2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			432,529.00
Total Personnel Services – Salaries				\$432,529.00
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			31,135.00
	230 PSERS Retirement Contributions			147,358.00
	250 Unemployment Compensation			493.00
	260 Workers' Compensation			4,335.00
	270 Group Insurance – Self-Insurance			88,748.00
Total Personnel Services – Employee Benefits				\$272,069.00
400	<u>Purchased Property Services</u>			
	410 Cleaning Services			457,180.00
Total Purchased Property Services				\$457,180.00
500	<u>Other Purchased Services</u>			
	529 Other Insurance			33,147.00
	530 Communications			7.00
	550 Printing and Binding			256.00
Total Other Purchased Services				\$33,410.00
600	<u>Supplies</u>			
	610 General Supplies	2,811.00	2,215.00	5,026.00
	630 Food			1,516.00
	650 Supplies & Fees – Technology Related			235,397.00
Total Supplies				\$241,939.00
800	<u>Other Objects</u>			
	810 Dues and Fees			727.00
Total Other Objects				\$727.00
Total 2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision		\$2,811.00	\$2,215.00	\$1,437,854.00

General Fund (10)

2620 Operation of Buildings Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries			23,796.00	887,744.00

Total Personnel Services – Salaries			\$23,796.00	\$887,744.00
--	--	--	--------------------	---------------------

200 Personnel Services – Employee Benefits

220 Social Security Contributions				63,391.00
230 PSERS Retirement Contributions				297,846.00
250 Unemployment Compensation				2,263.00
260 Workers' Compensation			662.00	8,882.00
270 Group Insurance – Self-Insurance			238.00	273,784.00

Total Personnel Services – Employee Benefits			\$900.00	\$646,166.00
---	--	--	-----------------	---------------------

300 Purchased Professional and Technical Services

330 Other Professional Services			305,748.00	358,120.00
---------------------------------	--	--	------------	------------

Total Purchased Professional and Technical Services			\$305,748.00	\$358,120.00
--	--	--	---------------------	---------------------

400 Purchased Property Services

410 Cleaning Services			291,470.00	5,951,481.00
420 Utility Services				2,282,180.00
430 Repairs and Maintenance Services				2,914,431.00
440 Rentals			38,264.00	119,409.00
460 Extermination Services				27,464.00

Total Purchased Property Services			\$329,734.00	\$11,294,965.00
--	--	--	---------------------	------------------------

600 Supplies

610 General Supplies	446,266.00	417,572.00		863,838.00
620 Energy				695,428.00

Total Supplies	\$446,266.00	\$417,572.00		\$1,559,266.00
-----------------------	---------------------	---------------------	--	-----------------------

700 Property

752 Capital Equipment – Original and Additional				69,063.00
---	--	--	--	-----------

Total Property				\$69,063.00
-----------------------	--	--	--	--------------------

Total 2620 Operation of Buildings Services	\$446,266.00	\$417,572.00	\$660,178.00	\$14,815,324.00
---	---------------------	---------------------	---------------------	------------------------

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,841.00
Total Purchased Professional and Technical Services				\$1,841.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				100,431.00
Total Purchased Property Services				\$100,431.00
600 <u>Supplies</u>				
610 General Supplies	38,119.00	30,029.00		68,148.00
620 Energy				47,535.00
Total Supplies	\$38,119.00	\$30,029.00		\$115,683.00
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				53,711.00
Total Property				\$53,711.00
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$38,119.00	\$30,029.00		\$271,666.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2660 Safety and Security Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				91,348.00
Total Personnel Services – Salaries				\$91,348.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				6,174.00
230 PSERS Retirement Contributions				31,031.00
250 Unemployment Compensation				81.00
260 Workers' Compensation				861.00
270 Group Insurance – Self-Insurance				27,800.00
Total Personnel Services – Employee Benefits				\$65,947.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				163,180.00
350 Security / Safety Services			224,659.00	857,972.00
Total Purchased Professional and Technical Services			\$224,659.00	\$1,021,152.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				15,274.00
Total Purchased Property Services				\$15,274.00
600 Supplies				
610 General Supplies	7,262.00	44,921.00		52,183.00
630 Food				1,323.00
650 Supplies & Fees – Technology Related				5,794.00
Total Supplies	\$7,262.00	\$44,921.00		\$59,300.00
Total 2660 Safety and Security Services	\$7,262.00	\$44,921.00	\$224,659.00	\$1,253,021.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2690 Other Operation and Maintenance of Plant Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				149,025.00
Total Purchased Professional and Technical Services				\$149,025.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				20,300.00
450 Construction Services				633,114.00
Total Purchased Property Services				\$653,414.00
600 <u>Supplies</u>				
610 General Supplies	17,555.00	13,829.00		31,384.00
Total Supplies	\$17,555.00	\$13,829.00		\$31,384.00
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				24,177.00
Total Property				\$24,177.00
Total 2690 Other Operation and Maintenance of Plant Services	\$17,555.00	\$13,829.00		\$858,000.00

General Fund (10)

2700 Student Transportation Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
--	-------------------	------------------	----------------	--------------

100 Personnel Services – Salaries

100 Personnel Services – Salaries				174,576.00
-----------------------------------	--	--	--	------------

Total Personnel Services – Salaries				\$174,576.00
--	--	--	--	---------------------

200 Personnel Services – Employee Benefits

220 Social Security Contributions				13,281.00
230 PSERS Retirement Contributions				59,287.00
250 Unemployment Compensation				270.00
260 Workers' Compensation				1,746.00
270 Group Insurance – Self-Insurance				32,156.00

Total Personnel Services – Employee Benefits				\$106,740.00
---	--	--	--	---------------------

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus				360.00
329 Professional Educational Services – Other				1,160.00
330 Other Professional Services				50,135.00

Total Purchased Professional and Technical Services				\$51,655.00
--	--	--	--	--------------------

400 Purchased Property Services

430 Repairs and Maintenance Services				85.00
--------------------------------------	--	--	--	-------

Total Purchased Property Services				\$85.00
--	--	--	--	----------------

500 Other Purchased Services

511 Student Transportation Services from Another LEA Within the State				1,800.00
513 Contracted Carriers		551,223.00		6,304,865.00
516 Student Transportation Services From the IU				311.00
519 Student Transportation Services From Other Sources		62,015.00		65,869.00

Total Other Purchased Services		\$613,238.00		\$6,372,845.00
---------------------------------------	--	---------------------	--	-----------------------

600 Supplies

610 General Supplies			12,676.00	12,893.00
620 Energy				545,083.00
630 Food				2,340.00
650 Supplies & Fees – Technology Related				23,410.00

Total Supplies		\$12,676.00		\$583,726.00
-----------------------	--	--------------------	--	---------------------

800 Other Objects

810 Dues and Fees				182.00
-------------------	--	--	--	--------

Total Other Objects				\$182.00
----------------------------	--	--	--	-----------------

Total 2700 Student Transportation Services		\$625,914.00		\$7,289,809.00
---	--	---------------------	--	-----------------------

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			174,576.00
Total Personnel Services – Salaries				\$174,576.00
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			13,281.00
	230 PSERS Retirement Contributions			59,287.00
	250 Unemployment Compensation			270.00
	260 Workers' Compensation			1,746.00
	270 Group Insurance – Self-Insurance			32,156.00
Total Personnel Services – Employee Benefits				\$106,740.00
300	<u>Purchased Professional and Technical Services</u>			
	322 Professional Educational Services – lus			360.00
	329 Professional Educational Services – Other			1,160.00
	330 Other Professional Services			50,135.00
Total Purchased Professional and Technical Services				\$51,655.00
500	<u>Other Purchased Services</u>			
	516 Student Transportation Services From the IU			311.00
Total Other Purchased Services				\$311.00
600	<u>Supplies</u>			
	610 General Supplies		12,676.00	12,893.00
	620 Energy			545,083.00
	630 Food			2,340.00
	650 Supplies & Fees – Technology Related			23,410.00
Total Supplies				\$12,676.00
800	<u>Other Objects</u>			
	810 Dues and Fees			182.00
Total Other Objects				\$182.00
Total 2710 Supervision of Student Transportation Services			\$12,676.00	\$917,190.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

85.00

Total Purchased Property Services

\$85.00

500 Other Purchased Services

513 Contracted Carriers

551,223.00

5,744,951.00

519 Student Transportation Services From Other Sources

62,015.00

65,869.00

Total Other Purchased Services

\$613,238.00

\$5,810,820.00

Total 2720 Vehicle Operation Services

\$613,238.00

\$5,810,905.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

559,914.00

Total Other Purchased Services

\$559,914.00

Total 2750 Nonpublic Transportation

\$559,914.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2790 Other Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

511 Student Transportation Services from Another LEA Within the State

1,800.00

Total Other Purchased Services

\$1,800.00

Total 2790 Other Student Transportation Services

\$1,800.00

General Fund (10)

2800 Support Services – Central

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			719,519.00	3,322,036.00
Total Personnel Services – Salaries			\$719,519.00	\$3,322,036.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			46,960.00	239,116.00
230 PSERS Retirement Contributions			217,988.00	1,111,978.00
240 Tuition Reimbursement				107,843.00
250 Unemployment Compensation			825.00	3,731.00
260 Workers' Compensation			7,163.00	33,243.00
270 Group Insurance – Self-Insurance			107,556.00	602,117.00
299 All Other Employee Benefits			3,929.00	27,838.00
Total Personnel Services – Employee Benefits			\$384,421.00	\$2,125,866.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			153,961.00	246,973.00
330 Other Professional Services			549,724.00	920,787.00
340 Technical Services			31,993.00	32,033.00
360 Employee Training and Development Services			12,573.00	102,573.00
390 Other Purchased Professional and Technical Services				125.00
Total Purchased Professional and Technical Services			\$748,251.00	\$1,302,491.00
500 Other Purchased Services				
530 Communications				98.00
550 Printing and Binding				4,727.00
580 Travel			38,960.00	128,164.00
Total Other Purchased Services			\$38,960.00	\$132,989.00
600 Supplies				
610 General Supplies			908.00	41,433.00
630 Food			48.00	23,501.00
640 Books and Periodicals			407.00	4,349.00
650 Supplies & Fees – Technology Related			351,209.00	484,112.00
Total Supplies			\$352,572.00	\$553,395.00
800 Other Objects				
810 Dues and Fees			4,993.00	8,226.00
Total Other Objects			\$4,993.00	\$8,226.00
Total 2800 Support Services – Central			\$2,248,716.00	\$7,445,003.00

General Fund (10)

2810 Planning, Research, Development and Evaluation Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			423,472.00	718,329.00
Total Personnel Services – Salaries			\$423,472.00	\$718,329.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			31,321.00	52,982.00
230 PSERS Retirement Contributions			146,500.00	245,658.00
250 Unemployment Compensation			525.00	808.00
260 Workers' Compensation			4,245.00	7,213.00
270 Group Insurance – Self-Insurance			53,625.00	112,549.00
299 All Other Employee Benefits			2,174.00	9,066.00
Total Personnel Services – Employee Benefits			\$238,390.00	\$428,276.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			26,511.00	92,290.00
330 Other Professional Services			425,240.00	616,105.00
Total Purchased Professional and Technical Services			\$451,751.00	\$708,395.00
500 Other Purchased Services				
530 Communications				98.00
580 Travel				31.00
Total Other Purchased Services				\$129.00
600 Supplies				
610 General Supplies				1,805.00
630 Food				1,081.00
640 Books and Periodicals				250.00
Total Supplies				\$3,136.00
Total 2810 Planning, Research, Development and Evaluation Services			\$1,113,613.00	\$1,858,265.00

General Fund (10)

2830 Staff Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			5,324.00	1,049,340.00
Total Personnel Services – Salaries			\$5,324.00	\$1,049,340.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				76,692.00
230 PSERS Retirement Contributions				354,926.00
240 Tuition Reimbursement				107,843.00
250 Unemployment Compensation				1,201.00
260 Workers' Compensation				10,429.00
270 Group Insurance – Self-Insurance				216,499.00
299 All Other Employee Benefits				9,648.00
Total Personnel Services – Employee Benefits				\$777,238.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			127,450.00	154,683.00
330 Other Professional Services			108,684.00	238,877.00
360 Employee Training and Development Services			12,573.00	102,573.00
390 Other Purchased Professional and Technical Services				25.00
Total Purchased Professional and Technical Services			\$248,707.00	\$496,158.00
500 Other Purchased Services				
550 Printing and Binding				3,266.00
580 Travel			38,752.00	112,421.00
Total Other Purchased Services			\$38,752.00	\$115,687.00
600 Supplies				
610 General Supplies			468.00	28,793.00
630 Food			48.00	19,969.00
640 Books and Periodicals			407.00	4,041.00
650 Supplies & Fees – Technology Related			171,960.00	304,720.00
Total Supplies			\$172,883.00	\$357,523.00
800 Other Objects				
810 Dues and Fees				3,233.00
Total Other Objects				\$3,233.00
Total 2830 Staff Services			\$465,666.00	\$2,799,179.00

General Fund (10)

2832 Recruitment and Placement Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries				
100 Personnel Services – Salaries				216,477.00
Total Personnel Services – Salaries				\$216,477.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				15,968.00
230 PSERS Retirement Contributions				71,571.00
250 Unemployment Compensation				150.00
260 Workers' Compensation				2,154.00
270 Group Insurance – Self-Insurance				40,832.00
Total Personnel Services – Employee Benefits				\$130,675.00
300 Purchased Professional and Technical Services				
330 Other Professional Services			69,733.00	69,733.00
Total Purchased Professional and Technical Services			\$69,733.00	\$69,733.00
600 Supplies				
610 General Supplies				1,430.00
Total Supplies				\$1,430.00
800 Other Objects				
810 Dues and Fees				628.00
Total Other Objects				\$628.00
Total 2832 Recruitment and Placement Services			\$69,733.00	\$418,943.00

General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				72,522.00
Total Personnel Services – Employee Benefits				\$72,522.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			127,450.00	127,450.00
360 Employee Training and Development Services			7,304.00	35,772.00
Total Purchased Professional and Technical Services			\$134,754.00	\$163,222.00
500 Other Purchased Services				
550 Printing and Binding				3,266.00
580 Travel			18,347.00	40,519.00
Total Other Purchased Services			\$18,347.00	\$43,785.00
600 Supplies				
610 General Supplies			468.00	2,830.00
630 Food				12,619.00
640 Books and Periodicals			407.00	2,349.00
650 Supplies & Fees – Technology Related			26,175.00	26,175.00
Total Supplies			\$27,050.00	\$43,973.00
800 Other Objects				
810 Dues and Fees				600.00
Total Other Objects				\$600.00
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only			\$180,151.00	\$324,102.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2835 Health Services

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

Total 2835 Health Services

Elementary

Secondary

Federal

Total

33,955.00

48,198.00

\$33,955.00

\$48,198.00

\$33,955.00

\$48,198.00

General Fund (10)

2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				425.00
Total Personnel Services – Salaries				\$425.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				32.00
230 PSERS Retirement Contributions				148.00
240 Tuition Reimbursement				35,321.00
250 Unemployment Compensation				1.00
260 Workers' Compensation				4.00
Total Personnel Services – Employee Benefits				\$35,506.00
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services			5,269.00	66,801.00
Total Purchased Professional and Technical Services			\$5,269.00	\$66,801.00
500 Other Purchased Services				
580 Travel			20,405.00	71,179.00
Total Other Purchased Services			\$20,405.00	\$71,179.00
600 Supplies				
630 Food			48.00	380.00
640 Books and Periodicals				1,692.00
650 Supplies & Fees – Technology Related			25,270.00	25,270.00
Total Supplies			\$25,318.00	\$27,342.00
Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only			\$50,992.00	\$201,253.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2839 Other Staff Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			5,324.00	832,438.00
Total Personnel Services – Salaries			\$5,324.00	\$832,438.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				60,692.00
230 PSERS Retirement Contributions				283,207.00
250 Unemployment Compensation				1,050.00
260 Workers' Compensation				8,271.00
270 Group Insurance – Self-Insurance				175,667.00
299 All Other Employee Benefits				9,648.00
Total Personnel Services – Employee Benefits				\$538,535.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				27,233.00
330 Other Professional Services			4,996.00	120,946.00
390 Other Purchased Professional and Technical Services				25.00
Total Purchased Professional and Technical Services			\$4,996.00	\$148,204.00
500 Other Purchased Services				
580 Travel				723.00
Total Other Purchased Services				\$723.00
600 Supplies				
610 General Supplies				24,533.00
630 Food				6,970.00
650 Supplies & Fees – Technology Related			120,515.00	253,275.00
Total Supplies			\$120,515.00	\$284,778.00
800 Other Objects				
810 Dues and Fees				2,005.00
Total Other Objects				\$2,005.00
Total 2839 Other Staff Services			\$130,835.00	\$1,806,683.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2840 Data Processing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				1,238,493.00
Total Personnel Services – Salaries				\$1,238,493.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				92,008.00
230 PSERS Retirement Contributions				431,330.00
250 Unemployment Compensation				1,422.00
260 Workers' Compensation				12,431.00
270 Group Insurance – Self-Insurance				214,284.00
299 All Other Employee Benefits				7,369.00
Total Personnel Services – Employee Benefits				\$758,844.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				50,005.00
340 Technical Services				40.00
390 Other Purchased Professional and Technical Services				100.00
Total Purchased Professional and Technical Services				\$50,145.00
500 Other Purchased Services				
550 Printing and Binding				1,461.00
580 Travel				15,504.00
Total Other Purchased Services				\$16,965.00
600 Supplies				
610 General Supplies				10,395.00
630 Food				2,451.00
640 Books and Periodicals				58.00
650 Supplies & Fees – Technology Related			178,700.00	178,843.00
Total Supplies			\$178,700.00	\$191,747.00
Total 2840 Data Processing Services			\$178,700.00	\$2,256,194.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

47,173.00

Total Other Purchased Services

\$47,173.00

Total 2900 Other Support Services

\$47,173.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:11 AM

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

47,173.00

Total Other Purchased Services

\$47,173.00

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$47,173.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:37 AM

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,336,203.00

Total Personnel Services – Salaries \$1,336,203.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions 102,028.00

230 PSERS Retirement Contributions 439,811.00

250 Unemployment Compensation 4,233.00

260 Workers' Compensation 13,416.00

270 Group Insurance – Self-Insurance 63,298.00

299 All Other Employee Benefits 5,719.00

Total Personnel Services – Employee Benefits \$628,505.00

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 44,683.00

330 Other Professional Services 339,360.00

390 Other Purchased Professional and Technical Services 82,491.00

Total Purchased Professional and Technical Services \$466,534.00

400 Purchased Property Services

410 Cleaning Services 29,540.00

430 Repairs and Maintenance Services 12,440.00

440 Rentals 32,298.00

Total Purchased Property Services \$74,278.00

500 Other Purchased Services

510 Student Transportation Services 202,448.00

520 Insurance – General 11,109.00

550 Printing and Binding 48,837.00

580 Travel 43,879.00

Total Other Purchased Services \$306,273.00

600 Supplies

610 General Supplies 300,249.00

630 Food 156,183.00

640 Books and Periodicals 13,586.00

650 Supplies & Fees – Technology Related 23,846.00

Total Supplies \$493,864.00

700 Property

752 Capital Equipment – Original and Additional 8,726.00

Total Property \$8,726.00

800 Other Objects

810 Dues and Fees 19,311.00

860 Grants To Municipal and Community Service Organizations 117,575.00

890 Miscellaneous Expenditures 29,862.00

Total Other Objects \$166,748.00

Total 3000 Operation of Non-Instructional Services

\$3,481,131.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:37 AM

General Fund (10)

3200 Student Activities

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>				
	100 Personnel Services – Salaries				1,222,797.00
Total Personnel Services – Salaries					\$1,222,797.00
200	<u>Personnel Services – Employee Benefits</u>				
	220 Social Security Contributions				93,264.00
	230 PSERS Retirement Contributions				398,370.00
	250 Unemployment Compensation				4,111.00
	260 Workers' Compensation				12,238.00
	270 Group Insurance – Self-Insurance				42,152.00
	299 All Other Employee Benefits				5,719.00
Total Personnel Services – Employee Benefits					\$555,854.00
300	<u>Purchased Professional and Technical Services</u>				
	330 Other Professional Services				104,482.00
	390 Other Purchased Professional and Technical Services				51,791.00
Total Purchased Professional and Technical Services					\$156,273.00
400	<u>Purchased Property Services</u>				
	410 Cleaning Services				29,540.00
	430 Repairs and Maintenance Services				12,440.00
	440 Rentals				29,248.00
Total Purchased Property Services					\$71,228.00
500	<u>Other Purchased Services</u>				
	510 Student Transportation Services				202,448.00
	520 Insurance – General				11,109.00
	550 Printing and Binding				46,354.00
	580 Travel				9,357.00
Total Other Purchased Services					\$269,268.00
600	<u>Supplies</u>				
	610 General Supplies				178,844.00
	630 Food				6,368.00
	650 Supplies & Fees – Technology Related				4,596.00
Total Supplies					\$189,808.00
700	<u>Property</u>				
	752 Capital Equipment – Original and Additional				8,726.00
Total Property					\$8,726.00
800	<u>Other Objects</u>				
	810 Dues and Fees				19,311.00
	890 Miscellaneous Expenditures				13,020.00
Total Other Objects					\$32,331.00
Total 3200 Student Activities					\$2,506,285.00

General Fund (10)

3300 Community Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries			100,370.00	113,406.00

Total Personnel Services – Salaries			\$100,370.00	\$113,406.00
--	--	--	---------------------	---------------------

200 Personnel Services – Employee Benefits

220 Social Security Contributions			7,767.00	8,764.00
230 PSERS Retirement Contributions			36,926.00	41,441.00
250 Unemployment Compensation			113.00	122.00
260 Workers' Compensation			1,047.00	1,178.00
270 Group Insurance – Self-Insurance			21,146.00	21,146.00

Total Personnel Services – Employee Benefits			\$66,999.00	\$72,651.00
---	--	--	--------------------	--------------------

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other			44,683.00	44,683.00
330 Other Professional Services			205,248.00	234,878.00
390 Other Purchased Professional and Technical Services			29,050.00	30,700.00

Total Purchased Professional and Technical Services			\$278,981.00	\$310,261.00
--	--	--	---------------------	---------------------

400 Purchased Property Services

440 Rentals			1,095.00	3,050.00
-------------	--	--	----------	----------

Total Purchased Property Services			\$1,095.00	\$3,050.00
--	--	--	-------------------	-------------------

500 Other Purchased Services

550 Printing and Binding			1,952.00	2,483.00
580 Travel			30,676.00	34,522.00

Total Other Purchased Services			\$32,628.00	\$37,005.00
---------------------------------------	--	--	--------------------	--------------------

600 Supplies

610 General Supplies			104,666.00	121,405.00
630 Food			114,312.00	149,815.00
640 Books and Periodicals			13,586.00	13,586.00
650 Supplies & Fees – Technology Related			19,250.00	19,250.00

Total Supplies			\$251,814.00	\$304,056.00
-----------------------	--	--	---------------------	---------------------

800 Other Objects

860 Grants To Municipal and Community Service Organizations				117,575.00
890 Miscellaneous Expenditures			16,842.00	16,842.00

Total Other Objects			\$16,842.00	\$134,417.00
----------------------------	--	--	--------------------	---------------------

Total 3300 Community Services			\$748,729.00	\$974,846.00
--------------------------------------	--	--	---------------------	---------------------

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:04 AM

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services 39,920.00

Total Purchased Professional and Technical Services \$39,920.00

400 Purchased Property Services

450 Construction Services 219,328.00

Total Purchased Property Services \$219,328.00

600 Supplies

610 General Supplies 99,289.00

Total Supplies \$99,289.00

700 Property

752 Capital Equipment – Original and Additional 59,017.00

Total Property \$59,017.00

Total 4000 Facilities Acquisition, Construction and Improvement Services \$417,554.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:04 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
4600 Existing Building Improvement Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				39,920.00
Total Purchased Professional and Technical Services				\$39,920.00
400 <u>Purchased Property Services</u>				
450 Construction Services				219,328.00
Total Purchased Property Services				\$219,328.00
600 <u>Supplies</u>				
610 General Supplies				99,289.00
Total Supplies				\$99,289.00
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				59,017.00
Total Property				\$59,017.00
Total 4600 Existing Building Improvement Services				\$417,554.00

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 9,687,395.00

Total Other Objects \$9,687,395.00

900 Other Uses of Funds

910 Redemption of Principal 13,938,482.00

932 Capital Reserve Fund Transfers Applicable To Fund 32 8,914,317.00

939 Other Fund Transfers 7,729,036.00

Total Other Uses of Funds \$30,581,835.00

Total 5000 Other Expenditures and Financing Uses \$40,269,230.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:23 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5100 Debt Service / Other Expenditures and Financing Uses				
800 Other Objects				
830 Interest			3,101,908.00	9,687,395.00
Total Other Objects			\$3,101,908.00	\$9,687,395.00
900 Other Uses of Funds				
910 Redemption of Principal			1,925,245.00	13,938,482.00
Total Other Uses of Funds			\$1,925,245.00	\$13,938,482.00
Total 5100 Debt Service / Other Expenditures and Financing Uses			\$5,027,153.00	\$23,625,877.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:23 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest			3,101,908.00	9,686,015.00
Total Other Objects			\$3,101,908.00	\$9,686,015.00
900 Other Uses of Funds				
910 Redemption of Principal				11,110,523.00
Total Other Uses of Funds				\$11,110,523.00
Total 5110 Debt Service			\$3,101,908.00	\$20,796,538.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:23 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5140 Leases and Other Right-to-Use Arrangements				
800 Other Objects				
830 Interest				1,380.00
Total Other Objects				\$1,380.00
900 Other Uses of Funds				
910 Redemption of Principal			1,925,245.00	2,827,959.00
Total Other Uses of Funds			\$1,925,245.00	\$2,827,959.00
Total 5140 Leases and Other Right-to-Use Arrangements			\$1,925,245.00	\$2,829,339.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:23 AM

General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

8,914,317.00

939 Other Fund Transfers

7,729,036.00

Total Other Uses of Funds

\$16,643,353.00

Total 5200 Interfund Transfers – Out

\$16,643,353.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:23 AM

General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

8,914,317.00

Total Other Uses of Funds

\$8,914,317.00

Total 5230 Capital Projects Fund Transfers

\$8,914,317.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:23 AM

General Fund (10)

5240 Debt Service Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

2,992,990.00

Total Other Uses of Funds

\$2,992,990.00

Total 5240 Debt Service Fund Transfers

\$2,992,990.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:23 AM

General Fund (10)

5260 Internal Service Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

4,736,046.00

Total Other Uses of Funds

\$4,736,046.00

Total 5260 Internal Service Fund Transfers

\$4,736,046.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:25 AM

Other Capital Projects Fund (39)

2000 Support Services

800 Other Objects

810 Dues and Fees

662,631.00

Total Other Objects

\$662,631.00

Total 2000 Support Services

\$662,631.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:25 AM

Other Capital Projects Fund (39)

2300 Support Services – Administration

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

662,631.00

Total Other Objects

\$662,631.00

Total 2300 Support Services – Administration

\$662,631.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:50:25 AM

Other Capital Projects Fund (39)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

662,631.00

Total Other Objects

\$662,631.00

Total 2390 Other Administration Services

\$662,631.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:18 AM

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 Property

720 Buildings

6,065,313.00

Total Property

\$6,065,313.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$6,065,313.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:18 AM

Other Capital Projects Fund (39)

4500 Building Acquisition and Construction Services – Original and Additional

Elementary

Secondary

Federal

Total

700 Property

720 Buildings

6,065,313.00

Total Property				\$6,065,313.00
Total 4500 Building Acquisition and Construction Services – Original and Additional				\$6,065,313.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:45 AM

Other Capital Projects Fund (39)

5000 Other Expenditures and Financing Uses

Total

900 Other Uses of Funds

910 Redemption of Principal

10,065,664.00

990 Miscellaneous Other Uses of Funds

520,736.00

Total Other Uses of Funds

\$10,586,400.00

Total 5000 Other Expenditures and Financing Uses

\$10,586,400.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:45 AM

Other Capital Projects Fund (39)

5100 Debt Service / Other Expenditures and Financing Uses

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

910 Redemption of Principal

10,065,664.00

990 Miscellaneous Other Uses of Funds

520,736.00

Total Other Uses of Funds

\$10,586,400.00

Total 5100 Debt Service / Other Expenditures and Financing Uses

\$10,586,400.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:45 AM

Other Capital Projects Fund (39)

5120 Debt Service – Refunded Bonds

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

910 Redemption of Principal

10,065,664.00

Total Other Uses of Funds

\$10,065,664.00

Total 5120 Debt Service – Refunded Bonds

\$10,065,664.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:51:45 AM

Other Capital Projects Fund (39)

5150 Bond Discounts

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

990 Miscellaneous Other Uses of Funds

520,736.00

Total Other Uses of Funds

\$520,736.00

Total 5150 Bond Discounts

\$520,736.00

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	106,292,037.00				
1200 Special Programs - Elementary / Secondary	41,355,904.00				
1300 Vocational Education	1,685,701.00				
1400 Other Instructional Programs - Elementary / Secondary	10,403,794.00				
1500 Nonpublic School Programs	71,348.00				
1700 Higher Education Programs for Secondary Students	49,602.00				
1800 Pre-Kindergarten	6,703,043.00				
Total Instruction	\$166,561,429.00				
2000 Support Services					
2100 Support Services - Students	17,086,689.00				
2200 Support Services - Instructional Staff	15,848,571.00				
2300 Support Services - Administration	14,041,475.00				
2400 Support Services - Pupil Health	3,651,373.00				
2500 Support Services - Business	3,520,596.00				
2600 Operation and Maintenance of Plant Services	19,394,337.00				
2700 Student Transportation Services	7,289,809.00				
2800 Support Services - Central	7,445,003.00				
2900 Other Support Services	47,173.00				
Total Support Services	\$88,325,026.00				
3000 Operation of Non-Instructional Services					
3200 Student Activities	2,506,285.00				
3300 Community Services	974,846.00				
Total Operation of Non-Instructional Services	\$3,481,131.00				
4000 Facilities Acquisition, Construction and Improvement Services					
4500 Building Acquisition and Construction Services - Original and Additional					
4600 Existing Building Improvement Services	417,554.00				
Total Facilities Acquisition, Construction and Improvement Services	\$417,554.00				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	23,625,877.00				
5200 Interfund Transfers - Out	16,643,353.00				
Total Other Expenditures and Financing Uses	\$40,269,230.00				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$299,054,370.00				

	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
1700 Higher Education Programs for Secondary Students					
1800 Pre-Kindergarten					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration			662,631.00		
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services			\$662,631.00		
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4500 Building Acquisition and Construction Services - Original and Additional			6,065,313.00		
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services			\$6,065,313.00		
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses			10,586,400.00		
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses			\$10,586,400.00		
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$17,314,344.00		

Total

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	106,292,037.00
1200 Special Programs - Elementary / Secondary	41,355,904.00
1300 Vocational Education	1,685,701.00
1400 Other Instructional Programs - Elementary / Secondary	10,403,794.00
1500 Nonpublic School Programs	71,348.00
1700 Higher Education Programs for Secondary Students	49,602.00
1800 Pre-Kindergarten	6,703,043.00
Total Instruction	\$166,561,429.00
2000 Support Services	
2100 Support Services - Students	17,086,689.00
2200 Support Services - Instructional Staff	15,848,571.00
2300 Support Services - Administration	14,704,106.00
2400 Support Services - Pupil Health	3,651,373.00
2500 Support Services - Business	3,520,596.00
2600 Operation and Maintenance of Plant Services	19,394,337.00
2700 Student Transportation Services	7,289,809.00
2800 Support Services - Central	7,445,003.00
2900 Other Support Services	47,173.00
Total Support Services	\$88,987,657.00
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,506,285.00
3300 Community Services	974,846.00
Total Operation of Non-Instructional Services	\$3,481,131.00
4000 Facilities Acquisition, Construction and Improvement Services	
4500 Building Acquisition and Construction Services - Original and Additional	6,065,313.00
4600 Existing Building Improvement Services	417,554.00
Total Facilities Acquisition, Construction and Improvement Services	\$6,482,867.00
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	34,212,277.00
5200 Interfund Transfers - Out	16,643,353.00
Total Other Expenditures and Financing Uses	\$50,855,630.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$316,368,714.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:52:20 AM

PSERS Salary Data (Salary Data should relate to the General Fund only)

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	126,605,699.00
Total Federally Funded salaries subject to PSERS withholding	13,569,234.00
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	4,699,671.00
Expenditures Funded with Carry over Title I Funds	1,436,840.00
	<hr/>
Total Title I Expenditure Data	\$6,136,511.00
	<hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	502,376.00
	<hr/>

1.	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	33,243,353.00
2.	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	3,437,774.00
2A.	<u>Current Special Education Expenditures within Sub-Function 2100</u> This data should also be included in line 2 above. See list of exclusions in the note below.	3,344,672.00
2B.	<u>Current Special Education Expenditures within Sub-Function 2200</u> This data should also be included in line 2 above. See list of exclusions in the note below.	5,518.00
2C.	<u>Current Special Education Expenditures within Sub-Function 2700</u> This data should also be included in line 2 above. See list of exclusions in the note below.	
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> See list of exclusions in the note below.	

Note: The Current Special Education Expenditure amounts for each line should be calculated as follows:

- * Include the total expenditures for special education costs from all governmental funds and the food service fund 51 for the function/sub-function requested
- * Exclude data from sub-functions: 1243,1450,1500,1600,1807,2280,2450,2750,2990
- * Exclude data from objects: 322,511,512,516,561,562,564,566,592,593,594,595,596,597,700,830,899

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	19,816,488.00	1,677,953.00	21,494,441.00
	272 Self-Insurance Dental Benefits	1,062,507.00	89,967.00	1,152,474.00
	275 Self-Insurance Eye Care Benefits	92,900.00	7,866.00	100,766.00
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$20,971,895.00	\$1,775,786.00	\$22,747,681.00
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	545,953.00	31,649.00	577,602.00
	272 Self-Insurance Dental Benefits	32,704.00	1,896.00	34,600.00
	275 Self-Insurance Eye Care Benefits	2,318.00	134.00	2,452.00
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$580,975.00	\$33,679.00	\$614,654.00
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	27,486,867.00	2,327,439.00	29,814,306.00
	272 Self-Insurance Dental Benefits	1,080,999.00	91,533.00	1,172,532.00
	275 Self-Insurance Eye Care Benefits	197,505.00	16,724.00	214,229.00
	276 Self-Insurance Prescription Benefits	1,696,483.00	143,649.00	1,840,132.00
	FUND TOTAL	\$30,461,854.00	\$2,579,345.00	\$33,041,199.00
Total of All Funds		\$52,014,724.00	\$4,388,810.00	\$56,403,534.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:52:32 AM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	1,093,228.00	4,112,619.00	5,205,847.00	1,144,401.00	4,305,127.00	5,449,528.00
2140 Psychological Services	363,909.00	1,368,989.00	1,732,898.00	423,127.00	1,591,765.00	2,014,892.00
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	230,288.00	866,323.00	1,096,611.00	321,168.00	1,208,205.00	1,529,373.00
2260 Instruction and Curriculum Development Services	421,299.00	1,584,885.00	2,006,184.00	513,217.00	1,930,674.00	2,443,891.00
2350 Legal and Accounting Services	69,185.00	212,052.00	281,237.00	74,594.00	245,020.00	319,614.00
2420 Medical Services	159,238.00	599,038.00	758,276.00	199,584.00	750,815.00	950,399.00
2440 Nursing Services	469,970.00	1,767,982.00	2,237,952.00	503,661.00	1,894,726.00	2,398,387.00
2700 Student Transportation Services	1,525,000.00	5,736,907.00	7,261,907.00	1,530,860.00	5,758,948.00	7,289,808.00
Total	\$4,332,117.00	\$16,248,795.00	\$20,580,912.00	\$4,710,612.00	\$17,685,280.00	\$22,395,892.00

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		195,624,000.00		2,184,077.00	3,333,175.00		324,860,304.00	526,001,556.00
2. Additional Debt Incurred During Year		40,825,000.00		2,122,960.00	2,776,256.00		15,230,513.00	60,954,729.00
3. Retirements and Repayments		17,510,000.00		1,099,284.00	3,038,513.00		368,570.00	22,016,367.00
4. Debt at End of Fiscal Year		218,939,000.00		3,207,753.00	3,070,918.00		339,722,247.00	564,939,918.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		218,939,000.00		3,207,753.00	3,070,918.00		339,722,247.00	564,939,918.00
7. Current Portion P&I - Due within 1 year		17,162,968.00		1,049,307.00			2,129,073.00	20,341,348.00
8. Interest Paid during current fiscal year		9,564,848.00		1,380.00				9,566,228.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							5,324,153.00	5,324,153.00
2. Additional Debt Incurred During Year							131,276.00	131,276.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year							5,455,429.00	5,455,429.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							5,455,429.00	5,455,429.00
7. Current Portion P&I - Due within 1 year							3,815.00	3,815.00
8. Interest Paid during current fiscal year								

Total Principal and Interest Payments Made by Your School - All Funds

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	11,110,523.00		9,686,015.00	20,796,538.00	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds	10,065,664.00			10,065,664.00	
5120	40	Debt Service Fund					
5140	10	General Fund	2,827,959.00		1,380.00	2,829,339.00	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$24,004,146.00		\$9,687,395.00	\$33,691,541.00	

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
5140	50	Enterprise Fund				
5140	60	Internal Service Fund				
Total Debt Payments - Proprietary Funds						

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:52:35 AM

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	03/2024		9,875,000.00		9,875,000.00	399,750.00	93,205.00
General Obligation Bonds/Notes – CIB	08/2023		30,950,000.00	5,000.00	30,945,000.00	1,285,013.00	750,325.00
General Obligation Bonds/Notes – CIB	07/2022	31,045,000.00		5,000.00	31,040,000.00	1,246,338.00	1,241,488.00
General Obligation Bonds/Notes – CIB	12/2020	21,540,000.00		665,000.00	20,875,000.00	1,391,750.00	783,350.00
General Obligation Bonds/Notes – CIB	11/2019	18,620,000.00		985,000.00	17,635,000.00	1,871,750.00	901,450.00
General Obligation Bonds/Notes – CIB	11/2019	4,875,000.00		1,395,000.00	3,480,000.00	1,334,200.00	195,000.00
General Obligation Bonds/Notes – CIB	02/2019	9,980,000.00		9,980,000.00			217,381.00
General Obligation Bonds/Notes – CIB	12/2018	9,980,000.00		5,000.00	9,975,000.00	378,478.00	373,610.00
General Obligation Bonds/Notes – CIB	10/2016	19,970,000.00		5,000.00	19,965,000.00	1,002,625.00	997,725.00
General Obligation Bonds/Notes – CIB	10/2016	14,825,000.00		4,465,000.00	10,360,000.00	4,983,000.00	741,250.00
General Obligation Bonds/Notes – CIB	08/2011	34,789,000.00			34,789,000.00	1,770,064.00	1,770,064.00
General Obligation Bonds/Notes – CIB	09/2010	30,000,000.00			30,000,000.00	1,500,000.00	1,500,000.00
Leases and Other Right to Use Arrangements		2,184,077.00	2,122,960.00	1,099,284.00	3,207,753.00	1,049,307.00	1,380.00
Extended Term Financing Agreements		3,333,175.00	2,776,256.00	3,038,513.00	3,070,918.00		
Compensated Absences		5,441,884.00	2,386,245.00	368,570.00	7,459,559.00	806,840.00	
Net Pension Liability		285,993,346.00	8,951,894.00		294,945,240.00		
Other Post-Employment Benefits (OPEB)		33,425,074.00	3,892,374.00		37,317,448.00	1,322,233.00	
Totals for Debt Entered:		\$526,001,556.00	\$60,954,729.00	\$22,016,367.00	\$564,939,918.00	\$20,341,348.00	\$9,566,228.00

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Compensated Absences		33,200.00	2,070.00		35,270.00	3,815.00	
Net Pension Liability		5,077,654.00	127,106.00		5,204,760.00		
Other Post-Employment Benefits (OPEB)		213,299.00	2,100.00		215,399.00		
Totals for Debt Entered:		\$5,324,153.00	\$131,276.00		\$5,455,429.00	\$3,815.00	

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:52:37 AM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail

	Amount
Tuition Reported in General Fund Expenditures 1000-560	11,017,098.00
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	19,299.00
Section 1 Total	\$11,036,397.00

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions	311,300.00	157,244.00	468,544.00
2 Institutionalized Children's Programs		19,299.00	19,299.00
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies			
6 Brick and Mortar Charter Schools	2,108,499.00	1,577,738.00	3,686,237.00
7 Cyber Charter Schools	2,622,421.00	2,602,710.00	5,225,131.00
8 Career and Technology Centers	572,262.00		572,262.00
9 Approved Private Schools		155,167.00	155,167.00
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	43,309.00		43,309.00
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	198,777.00	667,671.00	866,448.00
Section 2 Total	\$5,856,568.00	\$5,179,829.00	\$11,036,397.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:52:54 AM

Food Service / Cafeteria Operations Fund (51)

2000 Support Services

500 Other Purchased Services

580 Travel 223.00

Total Other Purchased Services \$223.00

Total 2000 Support Services \$223.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:52:54 AM

Food Service / Cafeteria Operations Fund (51)

2800 Support Services – Central

Elementary

Secondary

Federal

Total

500 Other Purchased Services

580 Travel

223.00

Total Other Purchased Services

\$223.00

Total 2800 Support Services – Central

\$223.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:52:54 AM

Food Service / Cafeteria Operations Fund (51)

2830 Staff Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

580 Travel

223.00

Total Other Purchased Services

\$223.00

Total 2830 Staff Services

\$223.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:52:54 AM

Food Service / Cafeteria Operations Fund (51)

2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only

Elementary

Secondary

Federal

Total

500 Other Purchased Services

580 Travel

223.00

Total Other Purchased Services

\$223.00

Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only

\$223.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:10 AM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,694,984.00

Total Personnel Services – Salaries \$1,694,984.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions 125,401.00

230 PSERS Retirement Contributions 534,099.00

250 Unemployment Compensation 5,111.00

260 Workers' Compensation 17,026.00

270 Group Insurance – Self-Insurance 632,178.00

299 All Other Employee Benefits 6,610.00

Total Personnel Services – Employee Benefits \$1,320,425.00

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 24,883.00

330 Other Professional Services 1,281.00

Total Purchased Professional and Technical Services \$26,164.00

400 Purchased Property Services

430 Repairs and Maintenance Services 139,005.00

440 Rentals 1,000.00

Total Purchased Property Services \$140,005.00

500 Other Purchased Services

580 Travel 2,220.00

Total Other Purchased Services \$2,220.00

600 Supplies

610 General Supplies 199,318.00

620 Energy 21,498.00

630 Food 4,576,639.00

650 Supplies & Fees – Technology Related 17,549.00

Total Supplies \$4,815,004.00

700 Property

740 Depreciation 50,077.00

Total Property \$50,077.00

800 Other Objects

810 Dues and Fees 401.00

Total Other Objects \$401.00

Total 3000 Operation of Non-Instructional Services \$8,049,280.00

Food Service / Cafeteria Operations Fund (51)

3100 Food Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			1,694,984.00
Total Personnel Services – Salaries				\$1,694,984.00
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			125,401.00
	230 PSERS Retirement Contributions			534,099.00
	250 Unemployment Compensation			5,111.00
	260 Workers' Compensation			17,026.00
	270 Group Insurance – Self-Insurance			632,178.00
	299 All Other Employee Benefits			6,610.00
Total Personnel Services – Employee Benefits				\$1,320,425.00
300	<u>Purchased Professional and Technical Services</u>			
	329 Professional Educational Services – Other			24,883.00
	330 Other Professional Services			1,281.00
Total Purchased Professional and Technical Services				\$26,164.00
400	<u>Purchased Property Services</u>			
	430 Repairs and Maintenance Services			139,005.00
	440 Rentals			1,000.00
Total Purchased Property Services				\$140,005.00
500	<u>Other Purchased Services</u>			
	580 Travel			2,220.00
Total Other Purchased Services				\$2,220.00
600	<u>Supplies</u>			
	610 General Supplies			199,318.00
	620 Energy			21,498.00
	630 Food			4,576,639.00
	650 Supplies & Fees – Technology Related			17,549.00
Total Supplies				\$4,815,004.00
700	<u>Property</u>			
	740 Depreciation			50,077.00
Total Property				\$50,077.00
800	<u>Other Objects</u>			
	810 Dues and Fees			401.00
Total Other Objects				\$401.00
Total 3100 Food Services				\$8,049,280.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:29 AM

Food Service / Cafeteria Operations Fund (51)

5000 Other Expenditures and Financing Uses

Total

900 Other Uses of Funds

939 Other Fund Transfers

141,240.00

Total Other Uses of Funds

\$141,240.00

Total 5000 Other Expenditures and Financing Uses

\$141,240.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:29 AM

Food Service / Cafeteria Operations Fund (51)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

141,240.00

Total Other Uses of Funds

\$141,240.00

Total 5200 Interfund Transfers – Out

\$141,240.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:29 AM

Food Service / Cafeteria Operations Fund (51)

5210 General Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

141,240.00

Total Other Uses of Funds

\$141,240.00

Total 5210 General Fund Transfers

\$141,240.00

Internal Service Fund (60)

2000 Support Services

Total

200 Personnel Services – Employee Benefits

270 Group Insurance – Self-Insurance 33,281,174.00

Total Personnel Services – Employee Benefits \$33,281,174.00

300 Purchased Professional and Technical Services

330 Other Professional Services 1,703,541.00

Total Purchased Professional and Technical Services \$1,703,541.00

800 Other Objects

810 Dues and Fees 83,958.00

Total Other Objects \$83,958.00

Total 2000 Support Services \$35,068,673.00

Internal Service Fund (60)

2300 Support Services – Administration

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

270 Group Insurance – Self-Insurance

33,281,174.00

Total Personnel Services – Employee Benefits

\$33,281,174.00

300 Purchased Professional and Technical Services

330 Other Professional Services

1,680,881.00

Total Purchased Professional and Technical Services

\$1,680,881.00

800 Other Objects

810 Dues and Fees

39,626.00

Total Other Objects

\$39,626.00

Total 2300 Support Services – Administration

\$35,001,681.00

Internal Service Fund (60)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2390 Other Administration Services				
200 Personnel Services – Employee Benefits				
270 Group Insurance – Self-Insurance				33,281,174.00
Total Personnel Services – Employee Benefits				\$33,281,174.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				1,680,881.00
Total Purchased Professional and Technical Services				\$1,680,881.00
800 Other Objects				
810 Dues and Fees				39,626.00
Total Other Objects				\$39,626.00
Total 2390 Other Administration Services				\$35,001,681.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:05 AM

Internal Service Fund (60)

2800 Support Services – Central

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

22,660.00

Total Purchased Professional and Technical Services

\$22,660.00

800 Other Objects

810 Dues and Fees

44,332.00

Total Other Objects

\$44,332.00

Total 2800 Support Services – Central

\$66,992.00

Internal Service Fund (60)

2830 Staff Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

22,660.00

Total Purchased Professional and Technical Services

\$22,660.00

800 Other Objects

810 Dues and Fees

44,332.00

Total Other Objects

\$44,332.00

Total 2830 Staff Services

\$66,992.00

Internal Service Fund (60)

2835 Health Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

22,660.00

Total Purchased Professional and Technical Services

\$22,660.00

800 Other Objects

810 Dues and Fees

44,332.00

Total Other Objects

\$44,332.00

Total 2835 Health Services

\$66,992.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
2000 <u>Support Services</u>					
2300 Support Services - Administration				35,001,681.00	35,001,681.00
2800 Support Services - Central	223.00			66,992.00	67,215.00
Total Support Services	\$223.00			\$35,068,673.00	\$35,068,896.00
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	8,049,280.00				8,049,280.00
Total Operation of Non-Instructional Services	\$8,049,280.00				\$8,049,280.00
5000 <u>Other Expenditures and Financing Uses</u>					
5200 Interfund Transfers - Out	141,240.00				141,240.00
Total Other Expenditures and Financing Uses	\$141,240.00				\$141,240.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$8,190,743.00			\$35,068,673.00	\$43,259,416.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:50 AM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10	Burrowes El Sch	2598	2,012,380.00	542,011.00	2,763,638.00	744,353.00	641,285.00	485,948.00	7,189,615.00	
	Carter and MacRae El Sch	7182	3,008,131.00	747,911.00	4,131,122.00	1,027,121.00	707,955.00	747,471.00	10,369,711.00	
	Fulton El Sch	2581	1,808,996.00	458,357.00	2,484,328.00	629,470.00	571,745.00	432,989.00	6,385,885.00	
	Hamilton El Sch	2592	2,318,592.00	528,519.00	3,184,165.00	725,825.00	681,551.00	514,812.00	7,953,464.00	
	Jackson MS	2593	4,265,940.00	838,944.00	5,858,493.00	1,152,138.00	1,074,324.00	894,581.00	14,084,420.00	
	King El Sch	5056	2,368,360.00	672,739.00	3,252,512.00	923,884.00	693,470.00	595,440.00	8,506,405.00	
	Lafayette El Sch	2584	3,063,891.00	782,700.00	4,207,697.00	1,074,896.00	895,403.00	689,968.00	10,714,555.00	
	Lincoln MS	2595	4,193,116.00	792,190.00	5,758,483.00	1,087,929.00	962,451.00	894,421.00	13,688,590.00	
	Martin School	2599	4,069,163.00	1,023,091.00	5,588,256.00	1,405,030.00	1,145,899.00	1,047,739.00	14,279,178.00	
	McCaskey Campus	2596	15,718,142.00	4,660,790.00	21,586,013.00	6,400,749.00	3,986,211.00	4,726,175.00	57,078,080.00	
	Phoenix Academy	7922	407,837.00	2,209,124.00	560,091.00	3,033,830.00	355,988.00	820,141.00	7,387,011.00	
	Price El Sch	6762	2,458,511.00	583,140.00	3,376,318.00	800,837.00	712,157.00	572,788.00	8,503,751.00	
	Reynolds MS	2594	3,711,394.00	850,845.00	5,096,926.00	1,168,481.00	1,109,833.00	886,679.00	12,824,158.00	
	Ross El Sch	2587	1,763,574.00	427,358.00	2,421,949.00	586,899.00	535,166.00	443,039.00	6,177,985.00	
	Smith-Wade-El El Sch	2597	2,353,934.00	630,562.00	3,232,701.00	865,963.00	741,259.00	601,302.00	8,425,721.00	
	Washington El Sch	2589	3,679,722.00	830,959.00	5,053,429.00	1,141,171.00	837,683.00	802,207.00	12,345,171.00	
	Wharton El Sch	2590	2,177,982.00	518,862.00	2,991,063.00	712,563.00	674,252.00	506,089.00	7,580,811.00	
	Wheatland MS	2600	4,363,871.00	735,193.00	5,992,984.00	1,009,654.00	1,103,771.00	784,898.00	13,990,371.00	
	Wickersham El Sch	2591	2,786,628.00	611,463.00	3,826,928.00	839,733.00	757,381.00	622,930.00	9,445,063.00	
Total			66,530,164.00	18,444,758.00	91,367,096.00	25,330,526.00	18,187,784.00	17,069,617.00	236,929,945.00	

	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1400 Other Instructional Programs - Elementary / Secondary	119,394.00	8,161.00
Total Instruction	\$119,394.00	\$8,161.00
2000 Support Services		
2100 Support Services - Students	18,043.00	1,257.00
Total Support Services	\$18,043.00	\$1,257.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$137,437.00	\$9,418.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:56 AM

1000 Instruction

100 Personnel Services - Salaries

100 Personnel Services - Salaries	72,091.00	4,928.00
Total Personnel Services - Salaries	\$72,091.00	\$4,928.00

200 Personnel Services - Employee Benefits

220 Social Security Contributions	5,104.00	349.00
230 PSERS Retirement Contributions	24,511.00	1,675.00
250 Unemployment Compensation	70.00	5.00
260 Workers' Compensation	721.00	49.00
270 Group Insurance - Self-Insurance	16,897.00	1,155.00
Total Personnel Services - Employee Benefits	\$47,303.00	\$3,233.00
Total 1000 Instruction	\$119,394.00	\$8,161.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:56 AM

1400 Other Instructional Programs - Elementary / Secondary	<u>Nonspecial Education</u>	<u>Special Education</u>
100 Personnel Services - Salaries		
100 Personnel Services - Salaries	72,091.00	4,928.00
Total Personnel Services - Salaries	\$72,091.00	\$4,928.00
200 Personnel Services - Employee Benefits		
220 Social Security Contributions	5,104.00	349.00
230 PSERS Retirement Contributions	24,511.00	1,675.00
250 Unemployment Compensation	70.00	5.00
260 Workers' Compensation	721.00	49.00
270 Group Insurance - Self-Insurance	16,897.00	1,155.00
Total Personnel Services - Employee Benefits	\$47,303.00	\$3,233.00
Total 1400 Other Instructional Programs - Elementary / Secondary	\$119,394.00	\$8,161.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:56 AM

1440 Alternative Regular Education Programs	<u>Nonspecial Education</u>	<u>Special Education</u>
100 Personnel Services - Salaries		
100 Personnel Services - Salaries	72,091.00	4,928.00
Total Personnel Services - Salaries	\$72,091.00	\$4,928.00
200 Personnel Services - Employee Benefits		
220 Social Security Contributions	5,104.00	349.00
230 PSERS Retirement Contributions	24,511.00	1,675.00
250 Unemployment Compensation	70.00	5.00
260 Workers' Compensation	721.00	49.00
270 Group Insurance - Self-Insurance	16,897.00	1,155.00
Total Personnel Services - Employee Benefits	\$47,303.00	\$3,233.00
Total 1440 Alternative Regular Education Programs	\$119,394.00	\$8,161.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:56 AM

1441 Adjudicated / Court-Placed Programs	<u>Nonspecial Education</u>	<u>Special Education</u>
100 Personnel Services - Salaries		
100 Personnel Services - Salaries	72,091.00	4,928.00
Total Personnel Services - Salaries	\$72,091.00	\$4,928.00
200 Personnel Services - Employee Benefits		
220 Social Security Contributions	5,104.00	349.00
230 PSERS Retirement Contributions	24,511.00	1,675.00
250 Unemployment Compensation	70.00	5.00
260 Workers' Compensation	721.00	49.00
270 Group Insurance - Self-Insurance	16,897.00	1,155.00
Total Personnel Services - Employee Benefits	\$47,303.00	\$3,233.00
Total 1441 Adjudicated / Court-Placed Programs	\$119,394.00	\$8,161.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:56 AM

2000 Support Services

100 Personnel Services - Salaries		
100 Personnel Services - Salaries	11,807.00	807.00
Total Personnel Services - Salaries	\$11,807.00	\$807.00
200 Personnel Services - Employee Benefits		
220 Social Security Contributions	866.00	59.00
230 PSERS Retirement Contributions	3,595.00	270.00
250 Unemployment Compensation	7.00	
260 Workers' Compensation	118.00	8.00
270 Group Insurance - Self-Insurance	1,650.00	113.00
Total Personnel Services - Employee Benefits	\$6,236.00	\$450.00
Total 2000 Support Services	\$18,043.00	\$1,257.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:56 AM

2100 Support Services - Students	<u>Nonspecial Education</u>	<u>Special Education</u>
100 Personnel Services - Salaries		
100 Personnel Services - Salaries	11,807.00	807.00
Total Personnel Services - Salaries	\$11,807.00	\$807.00
200 Personnel Services - Employee Benefits		
220 Social Security Contributions	866.00	59.00
230 PSERS Retirement Contributions	3,595.00	270.00
250 Unemployment Compensation	7.00	
260 Workers' Compensation	118.00	8.00
270 Group Insurance - Self-Insurance	1,650.00	113.00
Total Personnel Services - Employee Benefits	\$6,236.00	\$450.00
Total 2100 Support Services - Students	\$18,043.00	\$1,257.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:56 AM

2110 Supervision of Student Services	<u>Nonspecial Education</u>	<u>Special Education</u>
100 Personnel Services - Salaries		
100 Personnel Services - Salaries	11,807.00	807.00
Total Personnel Services - Salaries	\$11,807.00	\$807.00
200 Personnel Services - Employee Benefits		
220 Social Security Contributions	866.00	59.00
230 PSERS Retirement Contributions	3,595.00	270.00
250 Unemployment Compensation	7.00	
260 Workers' Compensation	118.00	8.00
270 Group Insurance - Self-Insurance	1,650.00	113.00
Total Personnel Services - Employee Benefits	\$6,236.00	\$450.00
Total 2110 Supervision of Student Services	\$18,043.00	\$1,257.00

LEA : 113364002 Lancaster SD

Printed 12/18/2024 10:53:56 AM

2119 Supervision of Student Services - All Other Supervision	<u>Nonspecial Education</u>	<u>Special Education</u>
100 Personnel Services - Salaries		
100 Personnel Services - Salaries	11,807.00	807.00
Total Personnel Services - Salaries	\$11,807.00	\$807.00
200 Personnel Services - Employee Benefits		
220 Social Security Contributions	866.00	59.00
230 PSERS Retirement Contributions	3,595.00	270.00
250 Unemployment Compensation	7.00	
260 Workers' Compensation	118.00	8.00
270 Group Insurance - Self-Insurance	1,650.00	113.00
Total Personnel Services - Employee Benefits	\$6,236.00	\$450.00
Total 2119 Supervision of Student Services - All Other Supervision	\$18,043.00	\$1,257.00

APPENDIX F

SPECIMEN MUNICIPAL BOND INSURANCE POLICY



BAM

**MUNICIPAL BOND
INSURANCE POLICY**

ISSUER: [NAME OF ISSUER]

Policy No: _____

MEMBER: [NAME OF MEMBER]

BONDS: \$ _____ in aggregate principal
amount of [NAME OF TRANSACTION]
[and maturing on]

Effective Date: _____

Risk Premium: \$ _____
Member Surplus Contribution: \$ _____
Total Insurance Payment: \$ _____

BUILD AMERICA MUTUAL ASSURANCE COMPANY (“BAM”), for consideration received, hereby UNCONDITIONALLY AND IRREVOCABLY agrees to pay to the trustee (the “Trustee”) or paying agent (the “Paying Agent”) for the Bonds named above (as set forth in the documentation providing for the issuance and securing of the Bonds), for the benefit of the Owners or, at the election of BAM, directly to each Owner, subject only to the terms of this Policy (which includes each endorsement hereto), that portion of the principal of and interest on the Bonds that shall become Due for Payment but shall be unpaid by reason of Nonpayment by the Issuer.

On the later of the day on which such principal and interest becomes Due for Payment or the first Business Day following the Business Day on which BAM shall have received Notice of Nonpayment, BAM will disburse (but without duplication in the case of duplicate claims for the same Nonpayment) to or for the benefit of each Owner of the Bonds, the face amount of principal of and interest on the Bonds that is then Due for Payment but is then unpaid by reason of Nonpayment by the Issuer, but only upon receipt by BAM, in a form reasonably satisfactory to it, of (a) evidence of the Owner’s right to receive payment of such principal or interest then Due for Payment and (b) evidence, including any appropriate instruments of assignment, that all of the Owner’s rights with respect to payment of such principal or interest that is Due for Payment shall thereupon vest in BAM. A Notice of Nonpayment will be deemed received on a given Business Day if it is received prior to 1:00 p.m. (New York time) on such Business Day; otherwise, it will be deemed received on the next Business Day. If any Notice of Nonpayment received by BAM is incomplete, it shall be deemed not to have been received by BAM for purposes of the preceding sentence, and BAM shall promptly so advise the Trustee, Paying Agent or Owner, as appropriate, any of whom may submit an amended Notice of Nonpayment. Upon disbursement under this Policy in respect of a Bond and to the extent of such payment, BAM shall become the owner of such Bond, any appurtenant coupon to such Bond and right to receipt of payment of principal of or interest on such Bond and shall be fully subrogated to the rights of the Owner, including the Owner’s right to receive payments under such Bond. Payment by BAM either to the Trustee or Paying Agent for the benefit of the Owners, or directly to the Owners, on account of any Nonpayment shall discharge the obligation of BAM under this Policy with respect to said Nonpayment.

Except to the extent expressly modified by an endorsement hereto, the following terms shall have the meanings specified for all purposes of this Policy. “Business Day” means any day other than (a) a Saturday or Sunday or (b) a day on which banking institutions in the State of New York or the Insurer’s Fiscal Agent (as defined herein) are authorized or required by law or executive order to remain closed. “Due for Payment” means (a) when referring to the principal of a Bond, payable on the stated maturity date thereof or the date on which the same shall have been duly called for mandatory sinking fund redemption and does not refer to any earlier date on which payment is due by reason of call for redemption (other than by mandatory sinking fund redemption), acceleration or other advancement of maturity (unless BAM shall elect, in its sole discretion, to pay such principal due upon such acceleration together with any accrued interest to the date of acceleration) and (b) when referring to interest on a Bond, payable on the stated date for payment of interest. “Nonpayment” means, in respect of a Bond, the failure of the Issuer to have provided sufficient funds to the Trustee or, if there is no Trustee, to the Paying Agent for payment in full of all principal and interest that is Due for Payment on such Bond. “Nonpayment” shall also include, in respect of a Bond, any payment made to an Owner by or on behalf of the Issuer of principal or interest that is Due for Payment, which payment has been recovered from such Owner pursuant to the United States Bankruptcy Code in accordance with a final, nonappealable order of a court having competent jurisdiction. “Notice” means delivery to BAM of a notice of claim and certificate, by certified mail, email or telecopy as set forth on the attached Schedule or other acceptable electronic delivery, in a form satisfactory to BAM, from and signed by an Owner, the Trustee or the Paying Agent, which notice shall specify (a) the person or entity making the claim, (b) the Policy Number, (c) the claimed amount, (d) payment instructions and (e) the date such claimed amount becomes or became Due for Payment. “Owner” means, in respect of a Bond, the person or entity who, at the time of Nonpayment, is entitled under the terms of such Bond to payment thereof, except that “Owner” shall not include the Issuer, the Member or any other person or entity whose direct or indirect obligation constitutes the underlying security for the Bonds.

BAM may appoint a fiscal agent (the "Insurer's Fiscal Agent") for purposes of this Policy by giving written notice to the Trustee, the Paying Agent, the Member and the Issuer specifying the name and notice address of the Insurer's Fiscal Agent. From and after the date of receipt of such notice by the Trustee, the Paying Agent, the Member or the Issuer (a) copies of all notices required to be delivered to BAM pursuant to this Policy shall be simultaneously delivered to the Insurer's Fiscal Agent and to BAM and shall not be deemed received until received by both and (b) all payments required to be made by BAM under this Policy may be made directly by BAM or by the Insurer's Fiscal Agent on behalf of BAM. The Insurer's Fiscal Agent is the agent of BAM only, and the Insurer's Fiscal Agent shall in no event be liable to the Trustee, Paying Agent or any Owner for any act of the Insurer's Fiscal Agent or any failure of BAM to deposit or cause to be deposited sufficient funds to make payments due under this Policy.

To the fullest extent permitted by applicable law, BAM agrees not to assert, and hereby waives, only for the benefit of each Owner, all rights (whether by counterclaim, setoff or otherwise) and defenses (including, without limitation, the defense of fraud), whether acquired by subrogation, assignment or otherwise, to the extent that such rights and defenses may be available to BAM to avoid payment of its obligations under this Policy in accordance with the express provisions of this Policy. This Policy may not be canceled or revoked.

This Policy sets forth in full the undertaking of BAM and shall not be modified, altered or affected by any other agreement or instrument, including any modification or amendment thereto. Except to the extent expressly modified by an endorsement hereto, any premium paid in respect of this Policy is nonrefundable for any reason whatsoever, including payment, or provision being made for payment, of the Bonds prior to maturity. THIS POLICY IS NOT COVERED BY THE PROPERTY/CASUALTY INSURANCE SECURITY FUND SPECIFIED IN ARTICLE 76 OF THE NEW YORK INSURANCE LAW. THIS POLICY IS ISSUED WITHOUT CONTINGENT MUTUAL LIABILITY FOR ASSESSMENT.

In witness whereof, BUILD AMERICA MUTUAL ASSURANCE COMPANY has caused this Policy to be executed on its behalf by its Authorized Officer.

BUILD AMERICA MUTUAL ASSURANCE COMPANY

By: _____
Authorized Officer

SPECIMEN

Notices (Unless Otherwise Specified by BAM)

Email:

claims@buildamerica.com

Address:

200 Liberty Street, 27th floor
New York, New York 10281

Telecopy:

212-962-1524 (attention: Claims)

SPECIMEN

APPENDIX G
BOND AMORTIZATION SCHEDULE