Dallastown Area School District Board of School Directors
11/12/26 BOARD / BUSINESS MEETING

November 12, 2026 ▪ 6:30 PM
HS LGI Room

1. **PLEDGE OF ALLEGIANCE - Mr. Pantano**
Description:

This meeting is being recorded. Past Audio Recordings can be found on the School Board page of the DASD website (https://dallastown.net).



Effective January 19, 2023, in accordance with School Board Policy 006-BOG-1, all Board / Business Meetings of the Dallastown Area School District will be live streamed.

- Live stream will only be available at the DASD Board of School Directors Monthly Board / Business Meetings where deliberation and action take place.
- There will be no video recording, only live streaming.
- Projection of the stream will include the projection of the agenda and documents with the featured "speaker view" of the Board in the corner of the screen.
- A disclosure will be stated at the opening of the meeting that the meeting is being live-streamed.
- Public comment must be made in person unless the meeting is fully virtual. DISCLAIMER: Public comment is captured as part of the live stream and an audio recording is retained and posted on the district website for one year.
- If the Board President determines a need to host a fully virtual meeting for the Board / Business meetings or Board Workshops, Zoom preregistration is required for public comment.
- Only audio recordings will be used for reposting - there will be no retention of video/stream. Audio recordings will be retained for one full previous school year.

The DASD Board Meeting YouTube Channel/Live Stream Channel can be found on the School Board page of the DASD website (https://bit.ly/DASDSchoolBoard).

2. **ROLL CALL & EXECUTIVE SESSION ANNOUNCEMENT - Mr. Pantano**
Description:
An Executive Session was held prior to this evening's meeting to discuss personnel matters, review a draft of the 12/3 Organization Meeting agenda, and review upcoming agenda items.

3. **APPROVAL OF BOARD MEETING AGENDA**

4. **COMMENTS FROM THE PUBLIC**

Description:

The School Board and Administration welcome comments from in-person attendees. All individuals wishing to participate in a public open Board meeting shall register their intent with the Board Secretary in advance of comment via the Public Comment Sign Up google form located on the School Board tab of the district website (https://dallastown.net) or via the QR code.

Participants must preface their comments by announcing their name, municipality, and group affiliation, if applicable. Comments are to adhere to the following:

1. The first opportunity for public comment must be aligned to identified agenda topics.
2. The second opportunity for public comment may address agenda topics as well as topics beyond the agenda, but must, in any event, be topics which may reasonably come before the Board.
3. Individual comments should be limited to three (3) minutes or less:
    - At two (2) minutes and 45 seconds, the Host will provide a signal.
    - At three (3) minutes, he will ask the individual to stop sharing comments.
    - The President may suspend the thirty (30) minutes limit per comment.
4. When several individuals wish to address the same topic, total comment time will be limited to 30 minutes per topic during each opportunity for public comment.
5. For comments beyond the designated time limits, individuals are encouraged to communicate directly with Board Members outside of the public meeting setting.

Participants are encouraged, but not required, to direct all statements and questions to the presiding officer and/or to the Board as a whole. The Public Comment period is an opportunity to be heard by the Board but not to engage in dialogue. Any Board member or Administrative input responding to Public Comment will be after the end of the Public Comment period. Board members are not required to respond to public comment. Please refer to Policy 903 on the School Board page of the DASD website (https://dallastown.net) for further public comment guidelines. Please scan the QR code to register your intent to make public comment.

5. **CONSENT ITEM(S)**

5.A. **Board Minutes: Previous Meeting(s)**

Attachments:

5.A - 10.22.26 Board Meeting Minutes - signed 5

6. **ACTION ITEM(S)**

6.A. **Approval of 2025-26 Auditor's Report - Mr. Rohrbaugh / Ms. Jennifer CruverKibi, CPA, Maher Duessel**

Description:

As reviewed during the 11/12 Executive Session.

Attachments:

6.A - DASD 2026 Communication Letter 11-3-26 15

6.A - DASD 2026 Financial Statements 11-3-26 19

7. **FINANCE ITEMS**

7.A. **2027-28 Budget Resolution #2026-05: Authorizing a Rate of Tax for Support for 2027-28 FY Budget Not to Exceed Its Act 1 Adjusted Index - Mr. Rohrbaugh**

Description:

Will be an action item at the 11/19 Board Meeting.

Attachments:

7.A - 2027-28 Opt Out of Preliminary Budget Resolution #2026-05 111

8. **BUILDING AND CAPITAL PROJECTS**

8.A. **Bond Fund Update - Mr. Rohrbaugh**
Attachments:
8.A - Bond Fund Summary - 11.12.26 113

8.B. **York Township Elementary Building Project - Dr. Doll**
Attachments:
8.B - YTE Building Project - Executive Report No 04 - 11.12.26 120

8.C. **Ore Valley Elementary Building Project - Dr. Doll**

8.C.1. **Summer 2027 Site and Paving Work - Mr. Rohrbaugh / Mr. Blaydon**
Attachments:
8.C.1 - OVES Summer 2027 Site Work Presentation - 11.12.26 127

8.D. **Secondary East Campus Turf Field Recommendation - Dr. Doll / Mr. Rohrbaugh / Mr. Heilman**
Description:
Will be an action item at the 12/3 Board Meeting.
Attachments:
8.D - Hellas-LandTek - DASD Athletic Facilities Upgrades Quote - 11.12.26 134

9. **GENERAL INFORMATION ITEM(S)**

9.A. **New HS Course Request: Athletic Performance and Careers Cohort - Dr. Heffler / Mrs. McCauley / Mr. Thoman**
Description:
Will be an action item at the 11/19 Board Meeting.
Attachments:
9.A - 2027-28 New Course Proposal - Athletic Performance and Careers Cohort - 11.12.26 139

10. **CALENDAR OF BOARD EVENTS**

Description:

DATE	TIME	MEETING/EVENT	LOCATION
Thursday, November 19, 2026	6:30 p.m.	Board / Business Meeting	HS LGI Room
Thursday, December 3, 2026	5:45 p.m. - Organization Meeting Immediately followed by the Board / Business Meeting		HS LGI Room
Thursday, December 10, 2026	6:30 p.m.	Board / Business Meeting	HS LGI Room

For complete transparency: Presentations and discussion will be held during one of the two (2) monthly Business/Board meetings or during the Board Workshop/Retreat session. The public is always welcome to attend Business/Board meetings as well as public Board workshops/retreats. To make public comment at an upcoming Business/Board meeting, please register your intent via the QR code contained in the 'COMMENTS FROM THE PUBLIC' section of the board agenda. Board meeting agendas are accessible via the online agenda-management program, Keystone Agenda. Please visit the School Board page of the district website (https://dallastown.net) to access Keystone Agenda and to view a list of upcoming Board Meeting dates. Most meetings are open to the public and held in the High School LGI room located at 700 New School Lane, Dallastown, PA 17313.

11. COMMENTS FROM THE PUBLIC

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12. BOARD COMMENTS / CORRESPONDENCE

13. ADJOURNMENT

Dallastown Area School District
10/22/26 BOARD / BUSINESS MEETING MINUTES

Thursday, October 22, 2026 ▪ 6:30 PM
HS LGI Room, 700 New School Lane, Dallastown, PA 17313

Wesley Anderson:	Present
Dina Aubel:	Present
Matthew Charvat:	Present
James Cohn:	Present
Karl Dotterweich:	Present
Albert Granholm:	Absent
Anthony Pantano:	Present
Eric Pierce:	Present
Scott Wingard:	Present

1. **PLEDGE OF ALLEGIANCE - Mr. Pantano**
   The regular business meeting of the Dallastown Area School District Board of School Directors convened on Thursday, October 22, 2026, in the High School LGI Room. Board President, Anthony Pantano, called the meeting to order at 6:29 p.m. The Pledge of Allegiance followed.

2. **ROLL CALL & EXECUTIVE SESSION ANNOUNCEMENT - Mr. Pantano**
   Mr. Pantano noted Mr. Granholm was absent in order to attend the YCST Board Meeting and the remaining eight board members were in attendance. He announced an Executive Session was held prior to this evening's meeting to review the order of this evening's Consent and Action items, review upcoming agenda items, and Meet/Greet the 2026-27 Student Board Representative, Miss Navya Bhatia.
   2 - 10.22.26 Board Meeting Attendance Sign In Sheets

3. **APPROVAL OF BOARD AGENDA**
   Motion to approve the Board Meeting Agenda as presented. This motion, made by Eric Pierce and seconded by Karl Dotterweich, Carried.

Wesley Anderson:	Yea
Dina Aubel:	Yea
Matthew Charvat:	Yea
James Cohn:	Yea
Karl Dotterweich:	Yea
Albert Granholm:	Absent
Anthony Pantano:	Yea
Eric Pierce:	Yea

Scott Wingard: Yea

Yea: 8, Nay: 0, Absent: 1

By voice vote, the motion passed (8-0-1).

4. **COMMENTS FROM THE PUBLIC**

There were no public comments.

5. **SPECIAL PRESENTATION(S)**

5.A. **HS Fall Play Teaser: *Clue* - Dr. Doll / Mrs. Yuninger**

Amaya Gray, president of the Dallastown Performing Arts Club (DPAC) and the ITS Troop #7973, and vice president, Emma Mehlman, introduced the teaser which showcased a small part of Act 1 of the HS Fall Play, *Clue*. Under Mrs. Yuninger's guidance, the student performers did a great job, and it was enjoyed by all in attendance.

5.B. **Introduction of 2026-27 Student Board Representative: Miss Navya Bhatia - Dr. Doll**

Dr. Doll introduced Miss Navya Bhatia, the 2026-27 Student Board Representative. He shared Miss Bhatia is a very involved and active member of the Class of 2027. She is the Student Council president, has been her class secretary throughout high school, FBLA secretary, chair of the Hospitality Committee for Mini-THON, plays on the girls Tennis Team, serves as a CARES ambassador and is a section representative for both the orchestra and the string ensemble. Dr. Doll shared outside of school, Navya enjoys traveling, reading, volunteering in a healthcare setting, and spending time with family and friends. She plans to study neuroscience and to pursue a career as a physician.

6. **SPECIAL REPORT(S)**

6.A. **Student Representative Report - Miss Bhatia**

Miss Bhatia presented the Student Representative Report which focused on the following:

- High School Homecoming highlights
- Fall Play: *Clue*
- High School Brass Ensemble performing at the PMEA All-State Conference
- National Art Honor Society (NAHS) students collaborated on a winter-themed mural for Miller Plant Farm's 13th Annual Interscholastic Holiday Art Contest
- High School Spring Musical will be *The Hunchback of Notre Dame* and will run from April 8 - 11, 2027.
- Twelve cadets from JROTC competed in a marksmanship competition on October 17 and Cadet Gracie Signore won top shooter. The JROTC also supported six senior nights, two local memorial rides, a food drive for Our Daily Bread, and assisted at the Big Buddy Fall Fest.
- The high school German Club celebrated Oktoberfest with traditional food and created posters honoring German American Heritage Month.
- Big Buddy Fall Fest hosted elementary students and featured crafts, snacks, and high school mentorship.

6.A - Student Representative Report - 10.22.26

6.B. **Superintendent Report - Dr. Doll**

Dr. Doll highlighted the following in the Superintendent Report:

- Recognized retired teacher and wrestling coach, Dave Gable, for his 30+ year teaching career and 28-year tenure as wrestling coach (340 wins, 14 championships, 3 District 3 titles, 26 state place winners, and founder of the school/region's first female wrestling team). Mr. Gable was named the recipient of the 2027 Pennsylvania Lifetime Service to Wrestling Award.
- Caring & Sharing Holiday Program: Launched on October 19th to assist local families during the holiday season.
- Upcoming 2027-2028 School District Calendar Committee meetings. He noted the committee consists of teachers, parents, students, and administrators. The draft of the 2027-28 School Calendar will be presented at the 12/10 Board Meeting and will be an Action Item at the 1/14/27 Board Meeting.
- Statewide Cell Phone Legislation Update: Dr. Doll report on Senate Bill 1014 which addresses a statewide bell-to-bell school cell phone restriction. He added it will have a minimal impact on DASD students as existing DASD policies already align with the core principles with Grades K-8 cell phones are currently prohibited during the school day and Grades 9-12 cell phones are restricted during instructional time (allowed only at teacher discretion). He noted that the administration and Policy Committee leadership will review statutory specifics and exceptions (e.g., IEPs, medical needs) to refine DASD regulations or policies accordingly.

6.B - Superintendent's Report - 10.22.26

7. **CONSENT ITEM(S)**

Motion to approve the Consent Items as presented. This motion, made by Eric Pierce and seconded by Karl Dotterweich, Carried.

Wesley Anderson:	Yea
Dina Aubel:	Yea
Matthew Charvat:	Yea
James Cohn:	Yea
Karl Dotterweich:	Yea
Albert Granholm:	Absent
Anthony Pantano:	Yea
Eric Pierce:	Yea
Scott Wingard:	Yea

Yea: 8, Nay: 0, Absent: 1

By voice vote, the motion passed (8-0-1).

President	Secretary	Treasurer

7.A. **Board Minutes: Previous Meeting(s)**

7.A - 10.8.26 Board Meeting Minutes - signed

7.B. **Treasurer's Report**
7.B - Treasurer's Report - 10.22.26

7.C. **Expenditures Report**
7.C - Expenditures Report - 10.22.26

7.D. **Revenue Report**
7.D - Revenue Report - 10.22.26

7.E. **AP Check Register**
7.E - Check Register September - 10.22.26
7.E - List of Bills September - 10.22.26

7.F. **Personnel Report**
7.F - Personnel Report - FINAL - 10.22.26

7.G. **Rental Requests**
7.G - Rentals Report - 10.22.26

7.H. **Budget Transfer: Current Year**
7.H - Budget Transfer - Athletics - 10.22.26

7.I. **Food Service Fund Statement of Operations / Meals Served**
7.I - Food Service - Statement of Operations - 10.22.26
7.I - Food Service - Meals Served - 10.22.26

7.J. **Asset Disposal**
7.J - Asset Disposal List - 10.22.26

7.K. **Administration's Recommendation for the Expulsion of One (1) High School Student**

7.L. **Administration's Recommended Adjudication for Expulsion of One (1) HS Student as Prepared by a Board-Appointed Hearing Officer**

8. **ACTION ITEM(S)**

8.A. **Approval of Two (2) Middle School Field Trips - Dr. Molin**

Motion to approve Action Item 8.A - Approval of Two (2) Middle School Field Trips. This motion, made by Scott Wingard and seconded by Karl Dotterweich, Carried.

Wesley Anderson:	Yea
Dina Aubel:	Yea
Matthew Charvat:	Yea
James Cohn:	Yea

Karl Dotterweich:	Yea
Albert Granholm :	Absent
Anthony Pantano:	Yea
Eric Pierce:	Yea
Scott Wingard:	Yea

Yea: 8, Nay: 0, Absent: 1

By voice vote, the motion passed (8-0-1).
8.A - MS Concert Choir Field Trip Request Form - 10.22.26
8.A - MS Girls Cross Country Team Field Trip Request Form - 11.12.26-11.15.26

8.B. **Approval of Student Devices Purchase not to Exceed the Budget Allotment of $800,000 - Mr. Coleman**

Motion to approve Action Item 8.B - Approval of Student Devices Purchase not to Exceed the Budget Allotment of $800,000. This motion, made by Karl Dotterweich and seconded by Scott Wingard, Carried.

Wesley Anderson:	Yea
Dina Aubel:	Yea
Matthew Charvat:	Yea
James Cohn:	Yea
Karl Dotterweich:	Yea
Albert Granholm:	Absent
Anthony Pantano:	Yea
Eric Pierce:	Yea
Scott Wingard:	Yea

Yea: 8, Nay: 0, Absent: 1

By roll call vote, the motion passed (8-0-1).
8.B - 2027-28 Student Devices Purchase Presentation - 10.8.26

9. **INFORMATION ITEM(S)**

9.A. **Chartwells Report - Ms. Smith**

Ms. Kim Smith presented the Chartwells Report which highlighted the following:

- Menu & Concept Enhancements: Introduced seasonal promotions (e.g., Pizza Daze, Turn Up the Taste!), concept stations (e.g., Global Eats, FIT, Create), and elementary engagement programs like Nutrition: Game On!
- Food Allergy & Safety Standards: Maintained Silver FARE Check Certification. Currently, 6% of district students (378 students) have recorded food allergies across 62 unique allergy types, with 48% facing life-threatening peanut/tree nut allergies. Chartwells enforces strict safety protocols, including nut-free facilities, registered dietitian-approved modified menus (used by 12 students), and separate meal preparation.
- Meal & Sales Volume:

    - Lunches: 81,406 total lunches served (down from 85,551) with average daily lunches at 5,086 (down from 5,472). Overall, district lunch participation declined from 62% to 56%.
    - Breakfasts: Increased to 47,441 meals (up from 46,865). Breakfast participation adjusted slightly from 34% to 32%.
    - À la carte Sales: Increased to $94,927 (up from $83,889).
- Key Drivers & Challenges:
    - DAHS and DAMS cafeteria upgrades, renewed program focus, and continued free breakfast availability.
    - Challenges: Lower district enrollment (5,866 vs. 6,087 students), a drop in free/reduced eligible students (32% vs. 34%), and updated National School Lunch Program (NSLP) guidelines.
- Upcoming Initiatives & Strategy
    - Facility & Service Expansions: Adding a double-sided deli at DAHS, a deli at DAMS, expanded Grab 'n Go options across secondary schools, and new secondary campus breakfast kiosks.
    - Leadership Update: Introduced a new and experienced Assistant Director who will focus on elevating food quality at the Intermediate School and building team depth.
    - Regulatory Compliance: Chartwells is preparing for updated NSLP guidelines regarding reduced sugar in yogurts/milks/cereals, reduced weekly sodium levels, and compliance with the 10% "Buy American" requirement.

9.A - Chartwells Report - 10.22.26

9.B. **Enrollment and Growth Report (Tri 1) - Mr. Dyke**

Mr. Dyke presented the Trimester 1 Enrollment and Growth Report which highlighted the following:

- Overall Capacity & Status: All K-12 facilities are currently operating within designed capacity limits, with zero over-capacity buildings across the district. Proactive redistricting during K-3 building projects successfully balanced student distribution.
- Kindergarten Trends:
    - 2026-2027 Kindergarten enrollment stands at 382 students as of October 1, 2026 (below the 5-year average of 422).
    - Building totals: Leaders Heights (94), Loganville-Springfield (102), Ore Valley (126), Dallastown Elementary (36), and York Township (24).
- K-3 Program Seat Capacity & Redistricting:
    - K-3 maximum class size limits are set at 24 (K and 1st) and 26 (2nd and 3rd).
    - To manage building-level seat capacities, 14 students were redistricted across elementary schools for the 2026-2027 school year (primarily moving from Ore Valley to Loganville-Springfield).
- Cohort Definitions: The 5-year average cohort size is 472 students. Cohorts of 500+ students are designated as "bubble cohorts" (currently occurring in grades 5, 6, 7, and 8).

Residential Development & Multipliers

- Generation Factor Validation: Local data from 746 completed single-family detached (SFD) units across four York Township developments yielded 405 enrolled students, establishing a localized student generation factor of 0.54 students per home.
    - Model Accuracy: This closely aligns with the district's 2019 DecisionInsite baseline multiplier of 0.56. The district will maintain the 0.56 multiplier for future projections.
- Impact Analysis: Geographic mapping indicates that residential growth impact is concentrated primarily at Ore Valley Elementary. However, a broader steady decline in district-wide baseline enrollment continues to offset new residential development impacts.

Special Enrollment Monitoring & Residency Enforcement

- Residency Research: Administration actively researched 743 students regarding residency and truancy. A total of 33 students were removed from district enrollment due to non-compliance with residency requirements (including 9 receiving special education services).
- Special Enrollment Totals (as of October 1, 2026):
    - McKinney-Vento Act (Homelessness): 24 students district-wide.
    - Section 1302 (Guardianship): 25 students district-wide.
    - Shared Residency: 268 students district-wide.

9.B - October 2026 Enrollment Report - Tri 1 - 10.22.26

9.C. **Act 47 of 2025: Structured Literacy Mandate - Dr. Heffler / Dr. Fletcher**

Dr. Heffler presented information regarding recent mandates of Act 47 of 2025 that will affect the structured literacy curriculum in future school years.

Legislative Framework & Mandates

- Act 55 of 2022: Establishes foundational requirements for structured literacy training across key certifications (Elementary, Early Childhood, Special Ed, Reading Specialists, ESL).
- Act 135 of 2024: Aligns structured literacy instruction and materials with the Science of Reading framework.
- Act 47 of 2025: Mandates adoption of evidence-based K-3 reading curricula, universal K-3 screeners (3 times per year), intervention plans for struggling readers, and PDE-approved professional development by the 2027-2028 school year. Training must be completed by SY 2028-2029.

Grant Funding Award ($1.11 Million)

- Grant Details: DASD applied for and was awarded $1,112,900 from PDE's Mobile Science, Mathematics, and Literacy Education Programs Grant (Act 1A).
- Timeline & Purpose: Grant funds disbursed from July 1, 2026, to June 30, 2028, will directly fund the 6-year licensure for the new K-3 Evidence-Based Literacy Curriculum and associated Act 47 implementation costs.

Curriculum Pilot & Implementation Timeline

- K-3 ELA Plan:
    - 2026-2027: Full pilot of two PDE-approved K-3 curricula.
- Feb/March 2027: Formal recommendation and Board action for full K-3 curriculum

adoption.

- Spring/Summer 2027: Professional development begins alongside Scope & Sequence mapping.
- 2027-2028: Full K-3 rollout in compliance with state deadlines.
- Grades 4-5 ELA Alignment:
    - 2026-2027: Small-scale pilot of two PDE-approved curricula.
    - 2027-2028: Expanded pilot aligned with the selected K-3 program.
    - Spring 2028: Tentative recommendation for 4-5 ELA curriculum adoption (funded via the 2027-2028 curriculum budget).

9.C - Structured Literacy Mandate Information Sheet - 10.22.26

9.D. **PSBA Liaison Report - Mr. Pierce**

Mr. Pierce presented the PSBA Liaison updates which included:

- Mr. Anderson, Mrs. Aubel, Mr. Pierce and Mr. Wingard recently attended the PSBA School Leadership Conference. They expressed appreciation for the opportunity to attend the yearly conference. They noted that hearing strategies from other Pennsylvania school districts provided valuable insights for local challenges, while highlighting how cohesive and functional DASD's board is by comparison.
- Mr. Anderson highlighted a seminar on partnering with educational foundations, sharing a desire to strengthen and better leverage DASD's existing Ed Foundation (DAEF). He also gathered strategic ideas for keeping the community informed and engaged regarding ongoing DASD construction projects.
- Mr. Pierce attended a workshop at the PSBA conference focused on insights gained from Downingtown School District's charter outreach program. This program recovered $3M over two years by conducting targeted outreach to in-district cyber charter students (e.g., CCA, REACH).
- While at the conference, DASD board members met with the York County School of Technology (YCST) director to discuss strategies for expanding technical education capacity.

Mr. Pierce also addressed the cell phone policy timeline and public information process. He noted DASD's current cell phone policy is already close to complying with newly passed statewide legislation with implementation targeted for the 2027-28 school year. He added PSBA will provide template policies for review. The policy review process will include review by solicitors, discussion in open Policy Committee meetings and board meetings, and public comment opportunities during board meetings prior to a formal board vote.

9.E. **LIU Board and YLC Joint Authority Reports - Mr. Wingard**

Mr. Wingard recommended the board review the attached board report. He noted the YLC Joint Authority did not meet and the next meeting is scheduled in December.

9.E - LIU Board Report - 10.6.26

9.F. **York Adams Academy Report - Mr. Wingard**

Mr. Wingard noted enrollment is up to 67 students at the York Adams Academy with DASD's allotment of seats being full. He added YAA has had 34 graduates so far this school year and reiterated YAA is a great opportunity for students to have a second chance at completing their education.

9.G. **YCST JOC and Tech Authority Reports - Mr. Granholm**

In Mr. Granholm's absence, Mr. Pantano encouraged the board to review the attached YCST Board Report.

9.G - YCST Board Report - 9.29.26

9.H. **Food Service Advisory Committee Report - Mrs. Aubel**

Mrs. Aubel commended Ms. Kim Smith with Chartwells for her detailed presentation and ongoing dedication to making school meals engaging, educational, and fun for students. Mrs. Aubel focused on the intense effort required to navigate complex food ingredients, such as unidentified fruit juices used as sweeteners, which must be carefully managed to ensure student safety. She also touched on new allergy accommodations put into effect for students with sesame allergies. Beginning next month, DASD will partner with a new bakery that provides sesame-free bread, allowing students with sesame allergies to safely enjoy bread products at school.

10. **CALENDAR OF BOARD EVENTS**

Mr. Pantano highlighted the Calendar of Board Events.

11. **CONFERENCE REQUESTS**

Mr. Pantano highlighted the attached list of Conference Requests.

11 - Conference Requests - 10.22.26

12. **COMMENTS FROM THE PUBLIC**

Mrs. Megan Gavel, a resident and parent from Loganville Borough, spoke in support of Governor Shapiro's cell phone ban. She noted her experience as a learning support teacher in a neighboring district that banned cell phones three years prior. She described the ban as a "game changer" that renewed her passion for teaching and reduced classroom distractions. She stated her child who attends DAMS has told her that other students' phones go off in class at least five times a day, which disrupts instruction. She strongly advocated for stricter cell phone restrictions in light of recent statewide legislation.

Mr. John Angelilli, resident of Dallastown Borough and former school board candidate, supported Mrs. Gavel's position on banning cell phones in school. He added he supports the ban on cell phones based on his discussions with parents and teachers in neighboring school districts. He shared the banning of cell phones was one of his top three priorities when he ran for DASD school board last year.

13. **BOARD COMMENTS / CORRESPONDENCE**

- Mr. Anderson congratulated DASD student athletes on their great accomplishments: MS Girls Cross Country, Boys and Girls Cross Country, Girls Tennis, and Bryn Krosse on winning the PIAA State Championship for golf.
- Mr. Charvat thanked Chartwells for providing the Act 93 / Board Dinner, noting the food served was exceptional.

14. **ADJOURNMENT**
The meeting was adjourned at 8:20 p.m.

Respectfully submitted,

Lisa B. Little

Lisa B. Little, Board Secretary

MaherDuessel

Board of School Directors
Dallastown Area School District

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Dallastown Area School District (District) for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards,* and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our conversation with you on October 29, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibilities Under Auditing Standards Generally Accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance

As stated in our engagement letter dated April 2, 2024, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

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

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. During the year ended June 30, 2026, the District adopted Government Accounting Standards Board (GASB) Statements No. 103 (Financial Reporting Model Improvements) and Statement No. 104 (Disclosure of Certain Capital Assets). These statements had no significant impact on the District's financial statements for the year ended June 30, 2026. Other than the adoption of GASB 103 and 104, no new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2026. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Incurred but not reported healthcare claim liability

We evaluated the methods, assumptions, and data used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no sensitive disclosures affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated DATE.

Management Consultations with Other Independent Accountants

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

Issues Discussed Prior to Retention of Independent Auditors

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

Other Matters

Required Supplementary Information

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Supplementary Information

We were engaged to report on the supplementary information, as described in the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Very truly yours,

Harrisburg, Pennsylvania
DATE

DRAFT

Dallastown Area School District

Financial Statements, Required Supplementary Information and Supplementary Information

Year Ended June 30, 2026
with Independent Auditor's Report

11/03/2026

DRAFT

DALLASTOWN AREA SCHOOL DISTRICT

YEAR ENDED JUNE 30, 2026

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DALLASTOWN AREA SCHOOL DISTRICT

YEAR ENDED JUNE 30, 2026

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YEAR ENDED JUNE 30, 2026

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Independent Auditor's Report

Board of School Directors
Dallastown Area School District

Report on Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Dallastown Area School District (District), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2026, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements

themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

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

Harrisburg, Pennsylvania
DATE

DALLASTOWN AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2026

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	$ 5,523,973	$ 132,149	$ 5,656,122
Restricted cash and cash equivalents	9,235	-	9,235
Investments	12,049,236	2,420,304	14,469,540
Restricted investments	47,804,162	-	47,804,162
Receivables, net	7,159,106	126,305	7,285,411
Prepaid expenses	299,728	-	299,728
Inventories	-	50,496	50,496
Capital assets:			
Land and construction in progress	47,277,855	-	47,277,855
Other capital assets, net of depreciation	112,378,929	555,671	112,934,600
Total capital assets	159,656,784	555,671	160,212,455
Total Assets	232,502,224	3,284,925	235,787,149
Deferred Outflows of Resources			
Deferred amounts on pension liability	24,812,235	-	24,812,235
Deferred amounts on OPEB liabilities	5,575,083	-	5,575,083
Total Deferred Outflows of Resources	30,387,318	-	30,387,318
Liabilities			
Accounts payable and accrued expenses	12,495,184	346	12,495,530
Internal balances	(517,177)	517,177	-
Unearned revenues	-	93,935	93,935
Long-term liabilities:			
Due within one year	7,735,294	-	7,735,294
Due in more than one year	113,637,812	-	113,637,812
Net pension liability	135,237,000	-	135,237,000
Net OPEB liabilities	27,751,649	-	27,751,649
Total long-term liabilities	284,361,755	-	284,361,755
Total Liabilities	296,339,762	611,458	296,951,220
Deferred Inflows of Resources			
Deferred amounts on pension liability	3,383,000	-	3,383,000
Deferred amounts on OPEB liabilities	6,267,316	-	6,267,316
Deferred amounts on refunding debt	3,873,345	-	3,873,345
Total Deferred Inflows of Resources	13,523,661	-	13,523,661
Net Position			
Net investment in capital assets	66,222,628	555,671	66,778,299
Unrestricted	(113,196,509)	2,117,796	(111,078,713)
Total Net Position	$ (46,973,881)	$ 2,673,467	$ (44,300,414)

The notes to basic financial statements are an integral part of this statement.

DALLASTOWN AREA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2026

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position: Governmental Activities	Net (Expense) Revenue and Change in Net Position: Business-Type Activities	Net (Expense) Revenue and Change in Net Position: Total
Governmental Activities:							
Instruction	$ 84,356,283	$ 137,233	$ 20,123,501	$ 109,558	$ (63,985,991)	$ -	$ (63,985,991)
Instructional student support	9,070,959	-	1,616,908	-	(7,454,051)	-	(7,454,051)
Administration and financial services	10,742,166	-	1,256,329	-	(9,485,837)	-	(9,485,837)
Operation and maintenance of plant services	10,808,835	62,104	776,998	-	(9,969,733)	-	(9,969,733)
Pupil transportation	7,206,544	-	2,621,986	-	(4,584,558)	-	(4,584,558)
Student activities	1,922,438	228,337	210,850	-	(1,483,251)	-	(1,483,251)
Community services	77,154	32,576	34,493	-	(10,085)	-	(10,085)
Interest on long-term debt	3,411,184	-	684,687	-	(2,726,497)	-	(2,726,497)
Total governmental activities	127,595,563	460,250	27,325,752	109,558	(99,700,003)	-	(99,700,003)
Business-Type Activities:							
Food services	4,384,713	1,540,107	2,644,966	-	-	(199,640)	(199,640)
Total Primary Government	$ 131,980,276	$ 2,000,357	$ 29,970,718	$ 109,558	$ (99,700,003)	$ (199,640)	$ (99,899,643)
General revenues:							
Property taxes, levied for general puposes, net					$ 77,862,619	$ -	$ 77,862,619
Public utility, realty transfer, earned income, and per capita taxes for general purposes, net					10,444,382	-	10,444,382
Grants, subsidies and contributions not restricted					22,096,529	-	22,096,529
Investment earnings					2,361,149	153,672	2,514,821
Miscellaneous income					134,217	-	134,217
Total general revenues and transfers					112,898,896	153,672	113,052,568
Change in Net Position					13,198,893	(45,968)	13,152,925
Net Position:							
Beginning of year					(60,172,774)	2,719,435	(57,453,339)
End of year					$ (46,973,881)	$ 2,673,467	$ (44,300,414)

The notes to basic financial statements are an integral part of this statement.

DALLASTOWN AREA SCHOOL DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS

JUNE 30, 2026

	Major Funds		
	General Fund	Capital Projects Fund	Total
Assets			
Cash and cash equivalents	$ 5,108,671	$ -	$ 5,108,671
Restricted cash and cash equivalents	-	9,235	9,235
Investments	12,049,236	-	12,049,236
Restricted investments	-	47,804,162	47,804,162
Due from other governments	5,512,894	-	5,512,894
Taxes receivable	1,188,722	-	1,188,722
Due from other funds	1,908,899	-	1,908,899
Prepaid expenses	298,178	-	298,178
Total Assets	$ 26,066,600	$ 47,813,397	$ 73,879,997
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities:			
Accounts payable	$ 1,218,839	$ 1,838,594	$ 3,057,433
Accrued salaries and benefits	6,899,411	-	6,899,411
Due to other funds	-	54,436	54,436
Total Liabilities	8,118,250	1,893,030	10,011,280
Deferred Inflows of Resources:			
Unavailable revenue - taxes	970,387	-	970,387
Fund Balances:			
Nonspendable	298,178	-	298,178
Restricted	-	29,495,367	29,495,367
Assigned	5,889,985	16,425,000	22,314,985
Unassigned	10,789,800	-	10,789,800
Total Fund Balance	16,977,963	45,920,367	62,898,330
Total Liabilities, Deferred inflows of Resources, and Fund Balance	$ 26,066,600	$ 47,813,397	$ 73,879,997

The notes to basic financial statements are an integral part of this statement.

DALLASTOWN AREA SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2026

Total Fund Balance - Governmental Funds		$ 62,898,330
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		159,656,784
An Internal Service Fund is used by the District to charge certain health benefit costs to individual funds. The assets and liabilities of the Internal Service Fund are included in governmental activities in the statement of net position. The change is equal to the Internal Service Fund net position.		(1,663,251)
Property taxes and earned income taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures; therefore, they are deferred inflows of resources in the funds.		970,387
Deferred inflows and outflows of resources related to pensions are applicable to future periods and, therefore are not reported within the funds. Deferred inflows and outflows related to the pension are as follows (see footnote for detail):		
Deferred outflows		24,812,235
Deferred inflows		(3,383,000)
Deferred inflows and outflows of resources related to OPEB are applicable to future periods and, therefore are not reported within the funds. Deferred inflows and outflows related to the OPEB are as follows (see footnote for detail):		
Deferred outflows		5,575,083
Deferred inflows		(6,267,316)
The difference between the re-acquisition price and the net carrying amount of the refunded debt is a deferred inflow or outflow of resources, which are not reported in the funds.		
Deferred inflows		(3,873,345)
Long-term liabilities, as denoted below; are not due and payable in the current period, and therefore, they are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
Bonds payable, net of related disounts and premiums	$ (116,689,613)	
Accrued interest	(1,338,033)	
Lease liability	(146,793)	
Subscription liability	(381,178)	
Reserve for loss contingencies	(1,100,000)	
Net pension liability	(135,237,000)	
OPEB liabilities	(27,751,649)	
Compensated absences	(3,055,522)	(285,699,788)
Total Net Position - Governmental Activities		$ (46,973,881)

The notes to basic financial statements are an integral part of this statement.

DALLASTOWN AREA SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2026

	General Fund	Capital Projects Fund	Total
Revenues:			
Local sources	$ 91,164,823	$ 1,084,386	$ 92,249,209
State sources	46,732,461	-	46,732,461
Federal sources	2,590,320	-	2,590,320
Total revenues	140,487,604	1,084,386	141,571,990
Expenditures:			
Current:			
Instruction	87,273,935	-	87,273,935
Support services	39,371,275	-	39,371,275
Operation of noninstructional services	2,078,880	-	2,078,880
Capital outlay	2,601,311	15,956,493	18,557,804
Debt service:			
Principal	4,511,949	-	4,511,949
Interest	4,235,022	-	4,235,022
Bond issuance costs	-	96,245	96,245
Total expenditures	140,072,372	16,052,738	156,125,110
Excess (Deficiency) of Revenues over Expenditures	415,232	(14,968,352)	(14,553,120)
Other Financing Sources (Uses):			
Transfers out	(3,000,000)	-	(3,000,000)
Transfers in	-	3,000,000	3,000,000
Refund of prior year revenues	(1,063,666)	-	(1,063,666)
Sale of capital assets	14,712	-	14,712
Proceeds from bond issuance	-	25,790,000	25,790,000
Proceeds from SBITA issuance	645,307	-	645,307
Bond issuance premium	-	1,810,840	1,810,840
Total other financing sources (uses)	(3,403,647)	30,600,840	27,197,193
Net Change in Fund Balance	(2,988,415)	15,632,488	12,644,073
Fund Balance:			
Beginning of year	19,966,378	30,287,879	50,254,257
End of year	$ 16,977,963	$ 45,920,367	$ 62,898,330

The notes to basic financial statements are an integral part of this statement.

DALLASTOWN AREA SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2026

Net Change in Fund Balance - Governmental Funds		$ 12,644,073
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the costs of those assets are allocated over their useful lives as depreciation expense. This is the net effect of these items in the current period:		
Capital outlays	$ 18,557,801	
Less: amortization and depreciation expense	(6,326,204)	12,231,597
The change in net position in the Internal Service Fund is reported with governmental activities.		(291,092)
Because some taxes will not be collected for several months after the District's fiscal year ends, they are not considered as "available" revenues in the governmental funds. Deferred inflows of resources changed by this amount this year.		169,380
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, interest expense is recognized as the interest accrues, regardless of when it is due. In addition, refunding losses, bond premiums, and discounts are recognized as interest throughout the lives of the related obligations. The difference in interest accrued in the statement of activities over the amount due is shown here.		(315,108)
Governmental funds report District pension and OPEB contributions as expenditures. However in the statement of activities, the cost of pension and OPEB benefits earned net of employee contributions is reported as pension and OPEB expense.		
District pension and OPEB contributions (PSERS)		20,200,121
Cost of benefits earned net of employee contributions (PSERS)		(8,308,450)
Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Change in compensated absences		(29,796)
Change in other post-emplyment benfits (District's plan)		(703,613)
Change in reserve for loss contingencies		100,000
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effects of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Repayment of long-term debt	4,055,000	
Amortization of charges for bond refunding	852,309	
Amortization of bond premiums and discounts - net	589,200	
Issuance of debt and SBITA's, net	(28,452,465)	
Repayment of lease liability	118,791	
Repayment of SBITA liability	338,946	(22,498,219)
Change in Net Position of Governmental Activities		$ 13,198,893

The notes to basic financial statements are an integral part of this statement.

DALLASTOWN AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION
PROPRIETARY FUND

JUNE 30, 2026

	Enterprise Fund Food Service	Internal Service Medical Insurance
Assets		
Current assets:		
Cash and cash equivalents	$ 132,149	$ 415,302
Investments	2,420,304	-
Prepaid expenses	-	1,550
Due from other governments	27,040	-
Receivables:		
Other	99,265	457,490
Inventories	50,496	-
Total current assets	2,729,254	874,342
Noncurrent assets:		
Other capital assets, net of depreciation	555,671	-
Total Assets	3,284,925	874,342
Liabilities		
Current liabilities:		
Accounts payable	346	431,650
Other current liabilities	-	768,657
Due to other funds	517,177	1,337,286
Unearned revenues	93,935	-
Total Liabilities	611,458	2,537,593
Net Position		
Net investment in capital assets	555,671	-
Unrestricted	2,117,796	(1,663,251)
Total Net Position	$ 2,673,467	$ (1,663,251)

The notes to basic financial statements are an integral part of this statement.

DALLASTOWN AREA SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND

YEAR ENDED JUNE 30, 2026

	Enterprise Fund Food Service	Internal Service Medical Insurance
Operating Revenues:		
Food service revenue	$ 1,540,107	$ -
Risk management	-	13,244,830
Total operating revenues	1,540,107	13,244,830
Operating Expenses:		
Supplies	351,475	-
Salaries	85,281	-
Purchased property services	65,397	-
Other purchased services	3,792,187	-
Depreciation	85,941	-
Other operating expenses	4,432	-
Insurance claims	-	12,295,678
Fees	-	1,242,284
Total operating expenses	4,384,713	13,537,962
Operating Income (Loss)	(2,844,606)	(293,132)
Noncapital Subsidies		
Local sources	1,712	-
State sources	542,471	-
Federal sources	2,100,783	-
Total noncapital subsidies	2,644,966	-
Operating Income (Loss) and Noncapital Subsidies	(199,640)	(293,132)
Other Nonoperating Revenues and Expenses		
Investment earnings	153,672	2,040
Total other nonoperating revenues and expenses	153,672	2,040
Change in Net Position	(45,968)	(291,092)
Net Position:		
Beginning of year	2,719,435	(1,372,159)
End of year	$ 2,673,467	$ (1,663,251)

The notes to basic financial statements are an integral part of this statement.

DALLASTOWN AREA SCHOOL DISTRICT

STATEMENT OF CASH FLOWS
PROPRIETARY FUND

YEAR ENDED JUNE 30, 2026

	Enterprise Fund Food Service	Internal Service Medical Insurance
Cash Flows From Operating Activities:		
Cash received from meal sales	$ 1,518,808	$ -
Cash received from charges for services	-	13,900,025
Cash payments for goods and services	(6,317,570)	(1,243,834)
Cash payments to employees for services	-	(12,348,418)
Net cash provided by (used in) operating activities	(4,798,762)	307,773
Cash Flows From Non-Capital Financing Activities:		
State sources	515,431	-
Federal sources	1,797,345	-
Local Sources	1,712	-
Net cash provided by (used in) non-capital financing activities	2,314,488	-
Cash Flows From Investing Activities:		
Proceeds from sale of investments	2,046,237	-
Investment earnings	153,672	2,040
Net cash provided by (used in) investing activities	2,199,909	2,040
Net Increase (Decrease) in Cash and Cash Equivalents	(284,365)	309,813
Cash and Cash Equivalents:		
Beginning of year	416,514	105,489
End of year	$ 132,149	$ 415,302
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities:		
Operating loss	$ (2,844,606)	$ (293,132)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	85,941	-
Value of donated commodities	303,438	-
(Increase) decrease in:		
Receivables	(97,214)	(199,975)
Prepaid expense	-	(1,550)
Inventories	(7,654)	-
(Decrease) increase in:		
Accounts payable	(158,615)	9,171
Other current liabilities	-	(61,911)
Due to other funds	(2,155,967)	855,170
Unearned revenue	75,915	-
Net cash provided by (used in) operating activities	$ (4,798,762)	$ 307,773
Noncash noncapital financing activity:		
USDA donated commodities	$ 303,438	$ -

The notes to basic financial statements are an integral part of this statement.

DALLASTOWN AREA SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

JUNE 30, 2026

	Private Purpose Trust Fund	Custodial Fund Student Activities
Assets		
Cash and cash equivalents	$ -	$ 231,696
Investments	143,954	-
Total assets	143,954	231,696
Net Position		
Restricted for student activities	-	231,696
Restricted for scholarships	143,954	-
Total net position	$ 143,954	$ 231,696

The notes to basic financial statements are an integral part of this statement.

DALLASTOWN AREA SCHOOL DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS

YEAR ENDED JUNE 30, 2026

	Private Purpose Trust Fund	Custodial Fund Student Activities
Additions:		
Gifts and contributions	$ 82,316	$ 411,338
Interest	6,557	-
Total additions	88,873	411,338
Deductions:		
Scholarships	100,000	-
Student programs	-	442,471
Total deductions	100,000	442,471
Change in Net Position	(11,127)	(31,133)
Net Position:		
Beginning of year	155,081	262,829
End of year	$ 143,954	$ 231,696

The notes to basic financial statements are an integral part of this statement.

1. Summary of Significant Accounting Policies

Dallastown Area School District (the District) was formed in 1966, under the provisions of P.L. 564, the School District Reorganization Act of 1963 of the Commonwealth of Pennsylvania. The District operates a public-school system that encompasses six municipalities in York County. The governing body of the District is a board of nine school directors who are each elected for a four-year term. The daily operation and management of the District is carried out by the administrative staff of the District, headed by the Superintendent of Schools who is appointed by the Board of School Directors. Funding for the District is received from local, Commonwealth, and Federal sources and must comply with the requirements of the various funding-source agencies.

The District assesses the taxpayers of these municipalities based upon taxing powers at its disposal. The ability of the District's taxpayers to pay their assessments is dependent upon economic and other factors affecting the taxpayers.

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

Reporting Entity

In evaluating the District as a reporting entity, management has addressed all potential component units which may or may not fall within the District's financial accountability. The criteria used to evaluate component units for possible inclusion as part of the District's reporting entity are financial accountability and the nature and significance of the relationship. This report presents the activities of the District. The District is not a component unit of another reporting entity, nor does it have any component units that are required to be included in this presentation. The District did consider its relationship with the Dallastown Area Education Foundation but determined the overall impact of the Foundation to be insignificant to the operations to the District and to this presentation. The District does, however, participate in jointly governed organizations which are described in Note 11.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. The significant effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenues.

Separate fund financial statements are provided in the report for all of the governmental, proprietary, and the fiduciary funds of the District, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major proprietary funds are reported as separate columns in the fund financial statements. Fiduciary funds are reported by fund type.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The District complies with GAAP and applies all relevant GASB pronouncements.

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

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

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

The District reports the following major governmental funds:

General Fund - The General Fund is the District's primary operating fund. It accounts for all financial resources except those required to be in another fund. Revenues are primarily derived from local property, earned income, and per capita taxes, and state and federal distributions. Many of the more important activities for the District, including instruction, administration of the District and certain non-instructional services are accounted for in this fund.

Capital Projects Fund - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds).

The District operates two proprietary funds, the Food Service Fund and Medical Insurance Fund. Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income and capital maintenance.

The Food Service Fund accounts for the activities of the District's food-service program. Proprietary funds distinguish operating revenues and expenses from noncapital subsidies and other non-operating revenues and expenses. Nonoperating revenues and expenses are finance related revenues and expenses, gains and losses from disposals of capital assets and inventory, investment income and expenses and subsidies received and provided. A subsidy represents amounts received from or provided to another party or fund of the District. Amounts received from another party or fund are considered a subsidy if it is unrelated to the services provided by the proprietary fund and keeps the fees charged at the same amount or lower if the subsidy was not received. Operating revenues are all revenues and expenses not meeting the definitions of non-operating revenues and expenses. The District allocates certain building-related costs, such as extermination and custodial fees, to the Food Service Fund.

The Medical Insurance Fund is an internal service fund that accounts for the transactions surrounding the District's self-insuring of the District's medical claims and related fees.

The District maintains the following fiduciary fund types:

Custodial Fund - Student Activities - The Student Activities Fund accounts for assets held by the District as an agent for various student groups. The Student Activities Fund accounts for the resources authorized by Section 511 of the Public-School Code of 1949 for school publications and organizations.

Private-Purpose Trust Fund - this fund is used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments. The Waltemeyer Trust Fund accounts for resources that are to be used to set up a scholarship fund for students of Dallastown High School who attend Pennsylvania State University.

Fiduciary funds are also accounted for using the accrual basis of accounting.

Budget and Budgetary Accounting

The School Board approves, prior to the beginning of each year, an annual budget on the modified-accrual basis for the General Fund. This is the only fund for which a budget is required and for which taxes may be levied. The General Fund is the only fund that has an annual budget that has been legally adopted by the School Board. The School Board does not legally adopt the Food Service Fund budget; however, it is approved. The Public-School

Code allows the School Board to authorize budget-transfer amendments during the last nine months of each fiscal year.

For the year ended June 30, 2026, funds sufficient to provide for any excess expenditures over appropriations were made available from excess revenues and other financing sources and other functions within the General Fund.

Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position or Fund Balance

Cash and Cash Equivalents: The District considers all highly liquid investments with maturities of three month or less, when purchased, to be cash equivalents.

Investments: Investments are carried at fair value or at amortized cost, depending on the investment type, consistent with generally accepted accounting principles.

Inventories: Inventories in the proprietary fund are generally presented at the lower of cost or market on a first-in, first-out basis, and are expensed when used. Inventories consist of certain government-donated commodities which were valued at estimated fair market value, as well as purchased commodities and supplies.

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

Capital Assets and Depreciation: Capital assets; which include property, plant and equipment, and infrastructure assets; are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are capitalized in accordance with board policy at the discretion of management. Management considers various factors in the capitalization of assets, including the assets' estimated useful lives, costs, and the extents to which the assets are part of larger capital projects. The established procedures state that individual assets with costs greater than $5,000 and group assets costing greater than $10,000 are to be capitalized. Buildings and land improvements are capitalized at a cost of $25,000 or greater, and modular classrooms are capitalized at $10,000. The donated capital assets are recorded at acquisition values on the dates of donation.

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

Depreciation is provided for capital assets on the straight-line basis over the following estimated useful lives:

	Governmental Activities	Business-Type Activities
Land improvements	20	N/A
Buildings and improvements	15-50	N/A
Right-to-use leased equipment	5-20	N/A
Right-to-use subscription asset	2-5	N/A
Machinery and equipment	5-20	5-20

Deferred Outflows of Resources – Pensions and Other Post-Employment Benefits (OPEB): In conjunction with pension and OPEB accounting requirements, differences between expected and actual experience, changes in assumptions, the effect of the change in the School District's proportion, the net difference between expected and actual investment earnings, and payments made to the plans subsequent to the measurement date are recorded as a deferred inflow or outflow of resources related to pensions or OPEBs on the government-wide financial statements. These amounts are determined based on actuarial valuations performed for each plan. Notes 13 through 15 present additional information about the School District's pension and OPEB plans.

Long-Term Obligations: In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental or business-type activities columns in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the lives of the related bonds. Retainage payable is recognized when it is paid.

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

In the government-wide financial statements, long-term liabilities related to postemployment benefits, including pensions, health insurance, and life insurance are calculated based on actuarial valuations as described in Notes 13 through 15.

Leases

The District is a lessee for a noncancellable equipment lease and two car leases. The District recognizes a lease liability and an intangible right-to-use lease asset in the financial statements.

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

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

- The District uses the estimated incremental borrowing rate as the discount rate for leases. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability.

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

Subscription Based Information Technology Agreements (SBITA)

The District is a lessee for noncancellable software subscriptions. The District recognizes a subscription liability and an intangible right-to use subscription asset (subscription asset) as part of capital assets, net of accumulated depreciation on the Statement of Net Position.

At the commencement of a subscription, the District initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for payments made at or before the commencement date,

plus certain indirect costs. Subsequently, the subscription asset is amortized on the straight-line basis over its useful life.

Key estimates and judgements related to subscription liabilities includes how the District determines (1) the discount rate it uses to discount the expected contract payments to present value, (2) subscription term, and (3) subscription payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for subscription contracts.

- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the liability are composed of fixed payments and purchase options price the District is reasonably certain to exercise.

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

Subscription assets are reported with capital assets and subscription liabilities are reported with long term liabilities on the Statement of Net Position.

Compensated Absences: The District allows employees to accrue sick time and use it in a subsequent year or provides for the accumulation and payout of sick pay upon the retirement of employees who retire under the terms of the District's collective-bargaining agreements. Teachers, administrators, and support employees are eligible to receive a per-diem amount for all accumulated sick days.

The District recognizes a liability for compensated absences for leave that has not been used as of the end of the year. The district accrues unpaid sick leave when earned by the employee in the government-wide financial statements based on historical estimates of amounts likely to be used as time off in future periods, or likely to be paid out upon retirement.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense,

information about the fiduciary net position of the Public School Employees' Retirement System (PSERS) and additions to/deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

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

Additional disclosures related to other post-employment benefits of the District's Single Employer Plan and PSERS Cost Sharing Plan are in Notes 14 and 15, respectively.

Interfund Activity: Advances between funds that are not expected to be repaid are accounted for as transfers. In those cases when repayment is expected, the advances are accounted for through the various "due from" and "due to" accounts. Transactions and balances between governmental activities have been eliminated in the government-wide financial statements. Residual amounts due between governmental and business-type activities are indicated on the Statement of Net Position as internal balances.

Unearned revenues: Advance payments for meals made by students and adults that has not been earned by the school district.

Deferred Inflows of Resources - Unavailable Revenues: The District recognizes property tax revenues when they become available. Available includes those property taxes expected to

be collected within sixty days after year-end. Those property taxes expected to be collected beyond sixty days after year-end are shown as unavailable revenue in the fund financial statements. Governmental funds also defer revenues in connection with resources that have been received, but not yet earned.

Deferred Inflows of Resources – Pensions and Other Post-Employment Benefits: The District recognizes the difference between the changes in assumptions, changes in proportion, the difference between employer contributions, proportionate share of total contributions and expected and actual experience as deferred inflows of resources. These amounts are amortized over the average remaining service lives of active and inactive members.

Fund Balance

The District's fund balance classifications are defined and described as follows:

Non-spendable: Represents fund balance amounts that cannot be spent because they are not in a spendable form or are contractually required to be maintained intact.

Restricted: Represents fund balance amounts that are constrained for a specific purpose through restrictions of external parties, through constitutional provisions, or by enabling legislation.

Committed: Represents fund balance amounts that can only be used for specific purposes pursuant to the constraints imposed by the Board of School Directors, the District's highest level of decision-making authority. A formal vote by the Board of School Directors is required to impose funds as committed, as well as to modify or rescind previously committed funds.

Assigned: Represents fund balance amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted nor committed. Through Board Policy 620, the Board has delegated the authority to express intent to the District's Business Manager. As of June 30, 2026, the District has the following included in assigned fund balance of the General fund: $2,059,779 assigned for capital projects, and $3,830,206 assigned for health insurance reserve. As of June 30, 2026, the District has assigned fund balance of $16,425,000 in Capital Projects fund for future capital projects.

Unassigned: Represents fund balance amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund. A negative, unassigned fund balance

may be reported in other governmental funds if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

The District has a board policy which prescribes fund balance guidelines. The District will strive to maintain an assigned and unassigned general fund balance of not less than 5 percent and not more than 8 percent of budgeted expenditures for that year.

When both restricted and unrestricted (including committed, assigned, and unassigned) resources are available for use, it is the District's policy to generally use the resources with the most stringent restrictions first. However, the District does use unassigned monies at times to pay for expenditures that may have been board-committed.

Net Position

Net position is classified in the following categories:

Net Investment in Capital Assets: This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds at the end of the reporting period, the portion of the debt attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt is included in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted: This category represents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted: This category represents the net position of the District, which is not restricted for any project or other purpose.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues

and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

Adoption of Pronouncement

The following GASB Statements were adopted for the year ended June 30, 2026: Statement No. 103 (Financial Reporting Model Improvements). The Statement updated certain financial reporting presentation and disclosure requirements, including management's discussion and analysis, budgetary comparison information and proprietary fund presentation. The adoption did not affect the recognition or measurement of the District's assets, liabilities, revenues, expenses, or beginning net position. The adoption resulted in reclassifications and related changes in presentation and disclosures of the financial statements and required supplementary information.

Statement No. 104, *Disclosure of Certain Capital Assets* was also adopted for the year ended June 30, 2026 however, this statement had no significant impact on the District's financial statements for the year ended June 30, 2026.

Pending Pronouncements

GASB has issued Statement No. 105, *Subsequent Events*, which is effective for fiscal years beginning after June 15, 2026. Management has not yet determined the impact of this statement on the financial statements.

2. Deposits and Investments

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

- U. S. Treasury Bills
- Short-term obligations of the U. S. Government or its agencies or instrumentalities
- Deposits in savings accounts or time deposits or share accounts of institutions insured by:

1. The Federal Deposit Insurance Corporation (FDIC), or
2. The Federal Savings and Loan Insurance Corporation (FSLIC), or

3. The National Credit Union Share Insurance Fund (NCUSIF) to the extent that such accounts are so insured, and for any amounts above maximum insurable limits, provided that approved collateral as provided by law shall be pledged by the depository.

- Obligations of (a) the United States of America or its agencies or instrumentalities backed by the full faith and credit of the United States of America, (b) the Commonwealth of Pennsylvania or instrumentalities thereof backed by the full faith and credit of the political subdivisions
- Shares of investment companies whose investments are restricted to the above categories

In March 2016, Act 10 was passed, which expanded the scope of investment options available to school districts, including repurchase agreements, commercial paper, negotiable certificates of deposit, and bankers' acceptances. The District elected to maintain its current investment policy due to the additional risk and oversight associated with the expanded investment options under Act 10.

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

Deposits: Custodial-Credit Risk

Custodial credit risk is the risk that in the event of a bank default, the District's investments may not be returned to it. A summary of the District's deposits at June 30, 2026, are shown below:

	Bank Balance
Insured (FDIC)	$ 2,068,936
Uninsured, collateralized in accordance with Act 72	6,379,483
	$ 8,448,419

Reconciliation to financial statements:

Cash and cash equivalents:	
Governmental activities	$ 5,533,208
Business-type activities	132,149
Fiduciary funds:	
Custodial fund	231,696
Total cash and cash equivalents	$ 5,897,053

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

Investments

As of June 30, 2026, the District had the following investments:

	Credit Rating	Weighted Avg. Maturity in Years	Carrying Value
Pennsylvania School District Liquid Asset Fund			
PSDMAX	AAAm	Less than 1	$ 39,825,134
US Treasury	AAA	Less than 1	2,966,585
PSDLAF - Term Series	NA	1 year	3,000,000
PSDLAF - Full Flex	NA	Less than 1	16,625,937
			$ 62,417,656

Portfolio Assets

Certain external pool investments held by the District, based on portfolio maturity, quality, diversification, and liquidity measures, qualify for measurement at amortized cost at both the pool and the participating government levels consistent with GASB Statement No. 79. The District measures those investments, which include PSDMAX, at amortized cost.

The PSDMAX fund invests in U.S. treasury securities, U.S. government securities, its agencies and instrumentalities, and repurchase agreements, collateralized by such securities and contracted with highly-rated counterparties. Weighted-average portfolio maturity for the fund is expected to be kept at or below 60 days. PSDMAX does not have limitations or restrictions on withdrawals. PSDMAX is audited annually by PriceWaterHouseCoopers, LLP, an independent auditor and can be obtained at https://psdlaf.org/resource-center/.

The PSDLAF Full Flex Pool, as part of the Fixed term series at PSDLAF, are fixed term investments collateralized in accordance with Act 72 and invests in assets listed above as permitted under Section 440.1 of the Public School Code of 1949. The Fixed Term Series are fixed term investment vehicles with maturities depending upon the maturity date of each particular Fixed Term Series. All investments in a Fixed Term Series by a Settlor are intended to be deposited for the full term of the particular Fixed Term Series, however, participants in the full flex collateralized investment pool may remove funds without early withdrawal penalty. Whether a Fixed Term Series has only one Settlor or more than one Settlor participating in it, each certificate of deposit in which the monies in such Fixed Term Series are invested is registered in the name of that particular Fixed Term Series. Certificates of deposit used for Fixed Term Series (i) are normally in principal amounts in excess of the FDIC insurance limit of $250,000, (ii) are collateralized in accordance with law and (iii) the collateral is held by a third-party custodian pursuant to a custody agreement among the Fund, the bank that issues the certificate of deposit and the third party custodian. In some instances, the collateral consists of an Irrevocable Letter of Credit issued by the applicable Federal Home Loan Bank. At present, The Bank of New York serves as the third-party custodian with respect to all such collateralized certificates of deposit. Permitted Investments (other than certificates of deposit) such as U.S. Treasury or Agency securities in which monies in which a Fixed Term Series are invested are registered in the name or names of the Settlor or Settlors for which the Fixed Term Series was created, and the security is held in custody by a third party custodian pursuant to a custody agreement between the Investment Adviser and the third party custodian. At present, US Bank National Association, Minneapolis, Minnesota serves as the third-party custodian with respect to all such securities.

The PSDLAF Fixed term series have predeterimined maturity dates and are not subject to daily redemption.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted

prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The US Treasuries are Level 1 investments.

Weighted-Average Maturity

The weighted-average maturity (WAM) method expresses investment time horizons - the time when investments become due and payable - in years or months, weighted to reflect the dollar-size of individual investments within an investment type. In this illustration, WAMs are computed for each investment type. The portfolio's WAM is derived by dollar-weighting the WAM for each investment type.

Interest-Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair-value losses arising from increasing interest rates.

Credit Risk

As indicated above, Section 440.1 of the Public School Code of 1949, as amended, limits the composition of the District's investments, and the District has no investment policy that would further limit its investment choices.

3. Taxes Receivables and Deferred Inflows of Resources

Summaries of taxes receivable and related accounts at June 30, 2026, are as follows:

	Amount
Taxes Receivable	$ 1,188,722
Taxes to be collected within 60 days	$ 218,335
Deferred Inflows of Resources - delinquent taxes	970,387
Taxes Receivable	$ 1,188,722
Deferred Inflows of Resources	
Delinquent Taxes	$ 970,387
Total Deferred Inflows of Resources	$ 970,387

4. Intergovernmental Receivables

Amounts due from other governments represent receivables for revenues earned by the District. At June 30, 2026, the following amounts are due from other governmental units (this includes the Food Service fund):

PA Department of Education	
Social Security	$ 839,946
Retirement	3,719,073
Plancon	3,390
PCCD Mental Health and Safety	24,528
York Adams Tax Bureau - EIT	490,740
County of York - Taxes	125,684
Title I, II, III and IV	246,918
Other	89,655
	$5,539,934

5. Internal Balances and Interfund Transfers

Interfund receivable and payable balances at June 30, 2026, are as follows:

	Interfund Receivables	Interfund Payables
Governmental Funds		
General	$1,908,899	$ -
Capital projects	-	54,436
Proprietary Funds		
Food Service	-	517,177
Internal Service	-	1,337,286
	$1,908,899	$1,908,899

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

Interfund transfers during the fiscal year ended June 30, 2026, are as follows:

	Transfers In	Transfers Out
Governmental Fund		
General Fund	$ -	$ 3,000,000
Capital Projects Fund	3,000,000	-
	$3,000,000	$ 3,000,000

Transfers and payments within the District are substantially for the purpose of funding future capital projects.

6. Property Taxes

Based upon assessed valuations provided by York County, the municipal tax collector bills and collects property taxes on behalf of the District. The schedule for property taxes levied for 2025-2026, is as follows:

July 15, 2025	Tax Levy Date
Through September 15, 2025	2% Discount
Through November 15, 2025	Face Payment Period
Starts November 16, 2025	10% Penalty Period
January 1, 2026	Lien Filing Date

The District's tax rate for all purposes in 2025-2026, was 25.69 mills ($25.69 per $1,000 assessed valuation). Refunds on payments of prior-year taxes are classified as Other Financing Sources (Uses) on the fund financial statements under the Commonwealth of Pennsylvania accounting system.

Tax Abatements

Dallastown Area School District negotiates property tax abatement agreements on an individual basis. As of June 30, 2026, the District has tax abatement agreements with one entity.

Each agreement was negotiated under the Pennsylvania Local Economic Revitalization Tax Assistance Act of December 1, 1977, referred to as LERTA. LERTA permits local taxing authorities such as the District to provide tax abatement for new construction on deteriorated industrial, commercial or other business property in economically depressed communities. The exemption amount, if approved by a Board of Director's resolution, would be the valuation of the new construction or improvement. The Act established that the length of exemption shall not exceed ten years, with a schedule stipulating the portion of the new construction or improvements to be exempted by year. The current District LERTA properties have established ten year increasing tax assessment percentages. The State law does not provide for the recapture of abated taxes, in the event an abatement recipient does not fulfill the commitment it makes in return for the tax abatement.

The District has not made any commitments as part of the agreements other than to reduce real estate taxes. The District is not subject to any tax abatement agreements entered into by other governmental entities. The District has chosen to disclose information about some

of its tax abatement agreements individually. It has established a quantitative threshold of 10 percent of the total dollar amount of taxes abated during the year.

For the year ended June 30, 2026, the District abated property taxes totaling $199,277 under this program, including the following tax abatement agreements that each exceeded the 10 percent threshold:

- A 60 percent property tax abatement to a healthcare facility for purchase of property and construction of a new facility. The abatement amounted to $199,277.

7. Capital Assets

Capital asset activity for the year ended June 30, 2026, was as follows:

	July 1, 2025	Increases	Decreases	June 30, 2026
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 4,435,857	$ -	$ -	$ 4,435,857
Construction-in-progress	28,961,274	15,957,110	(2,076,386)	42,841,998
Total capital assets not being depreciated	33,397,131	15,957,110	(2,076,386)	47,277,855
Capital assets, being depreciated				
Buildings and building improvements	183,898,201	2,457,040	-	186,355,241
Machinery & equipment	17,327,065	1,574,730	(67,200)	18,834,595
Right to use leased equipment	563,192	-	-	563,192
Subscription assets	166,869	645,307	(113,436)	698,740
Total capital assets, being depreciated	201,955,327	4,677,077	(180,636)	206,451,768
Less accumulated depreciation and amortization for:				
Buildings and building improvements	75,553,612	4,769,150	-	80,322,762
Machinery & equipment	11,981,141	1,086,809	(67,200)	13,000,750
Right to use leased equipment	299,083	125,719	-	424,802
Subscription assets	93,435	344,526	(113,436)	324,525
Total accumulated depreciation	87,927,271	6,326,204	(180,636)	94,072,839
Total capital assets, being depreciated, net	114,028,056	(1,649,127)	-	112,378,929
Total Governmental Activities Capital Assets - Net	$ 147,425,187	$ 14,307,983	$ (2,076,386)	$ 159,656,784
Business-Type Activities:				
Capital assets, being depreciated				
Equipment	$ 1,382,157	$ -	$ -	$ 1,382,157
Less accumulated depreciation for equipment	740,545	85,941	-	826,486
Total capital assets, being depreciated, net	641,612	(85,941)	-	555,671
Total Business-Type Activities Capital Assets - Net	$ 641,612	$ (85,941)	$ -	$ 555,671

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

	Amount
Governmental Activities:	
Instruction	$5,068,298
Instructional student support	434,204
Administration and financial services	447,815
Operation and maintenance of plant services	293,365
Pupil transportation	12,245
Student activities	67,602
Community services	2,676
Total Governmental Activities	6,326,205
Business-Type Activities	
Food Service	85,941
Total Primary Government	$6,412,146

8. Leases

In September 2022, the District entered into a lease for equipment. The lease requires fixed payments through September 2027. In May 2023, the Districted entered into two leases for vehicles. The value of the right-to-use asset as of June 30, 2026 was $563,192 and had accumulated amortization of $424,802. At June 30, 2026, the future principal and interest lease payments required are as follows:

June 30,	Principal	Interest	Total
2027	116,720	2,561	119,281
2028	30,073	190	30,263
	$ 146,793	$ 2,751	$ 149,544

9. Subscription Based Information Technology Agreements (SBITA)

During the year ended June 30, 2026, the District entered into subscription agreements for educational software. The agreements are for terms of 2-3 years beginning July 1, 2025, with payments made on a yearly basis. The agreements assumed an interest rate of 4.0%. The value of the subscription asset as of June 30, 2026 was $458,218 and had accumulated amortization of $195,359.

In July 2025, the District entered into subscription agreements for data management and time management. The agreements are for a term of 2 years beginning July 1, 2025, with payments made on a yearly basis. The agreements assumed an interest rate of 4.0%. The value of the subscription assets as of June 30, 2026 was $187,090 and had accumulated amortization of $93,544.

In July 2024, the District entered into a subscription agreement for educational software. The agreement is for a term of 3 years beginning July 1, 2024, with payments made on a yearly basis. The agreement assumed an interest rate of 3.6%. The value of the subscription asset as of June 30, 2026 was $53,432 and had accumulated amortization of $35,622.

At June 30, 2026, the future principal and interest payments required under the SBITAs are as follows:

June 30,	Principal	Interest	Total
2027	$ 311,014	$ 15,176	$ 326,190
2028	70,164	2,807	72,971
	$ 381,178	$ 17,983	$ 399,161

10. Long-Term Obligations

A summary of the reporting entity's long-term obligations as of June 30, 2026, and transactions during the year then ended follows:

	July 1, 2025	Increases	Decreases	June 30, 2026	Due within one year
Governmental activities:					
Bonds and notes payable:					
Series of 2021	$ 2,380,000	$ -	$ 5,000	$ 2,375,000	$ 5,000
Series of 2022	28,115,000	-	5,000	28,110,000	5,000
Series of 2023	9,985,000	-	5,000	9,980,000	5,000
Series of 2025	46,765,000	-	4,040,000	42,725,000	4,245,000
Series of 2026	-	25,790,000	-	25,790,000	5,000
Net premium (discount) on bonds	6,281,653	2,017,158	589,200	7,709,611	668,579
Total bonds and notes payable	93,526,653	27,807,158	4,644,200	116,689,611	4,933,579
Lease liability	265,584	-	118,791	146,793	116,720
Subscription liability	74,817	645,307	338,946	381,178	311,014
Compensated absences	3,025,726	29,797	-	3,055,523	2,273,981
Reserve for loss contingencies	1,200,000	-	100,000	1,100,000	100,000
Total government activities long-term liabilities	$ 98,092,780	$ 28,482,262	$ 5,201,937	$ 121,373,105	$ 7,735,294

General Obligation Bonds – Series 2021 (Private Placement) – On February 18, 2021, The District issued General Obligation Bonds – Series 2021 in the principal amount of $2,400,000. The proceeds of the bonds are being used to refinance the General Obligation Notes – Series of 2013, which was due to be paid in full on May 1, 2021. The bonds bear interest at an annual rate of 2.4%. Interest is payable semi-annually and on the date of maturity. The notes mature serially through 2035.

General Obligation Bonds – Series 2022 – On April 26, 2022, The District issued General Obligation Bonds – Series 2022 in the principal amount of $28,125,000. The proceeds of the bonds are being used to renovate Leaders Heights Elementary School and finance various other capital projects of the District. The bonds bear interest at an annual rate that shall not exceed 5%; the initial rate is 3.0%. Interest is payable semi-annually and on the date of maturity. The notes mature serially through 2041.

General Obligation Bonds – Series 2023 – On September 14, 2023, The District issued General Obligation Bonds – Series 2023 in the principal amount of $9,995,000. The proceeds of the bonds are being used to renovate Leaders Heights Elementary School and

finance various other capital projects of the District. The bonds bear interest at an annual rate that shall not exceed 4%; the initial rate is 3.25%. Interest is payable semi-annually and on the date of maturity. The notes mature serially through 2041.

General Obligation Bonds – Series 2025 – On January 16, 2025, The District issued General Obligation Bonds – Series 2025 in the principal amount of $51,165,000. The proceeds of the bonds are being used to refinance the General Obligation Notes – Series of 2017, which was due to be paid in full on April 15, 2035. The bonds bear interest at an annual rate of 5.0%. Interest is payable semi-annually and on the date of maturity. The bonds mature serially through 2035.

General Obligation Bonds – Series of 2026– On March 24, 2026, The District issued General Obligation Notes – Series of 2026 in the principal amount of $25,790,000. The proceeds of the bonds are being used to renovate York Township Elementary School and finance various capital projects of the District. The bonds bear interest at an annual rate of 5%. Interest is payable semi-annually and on the date of maturity. The notes mature serially through 2044.

The future debt-service requirements of the fixed general obligation long-term debt are as follows:

June 30,	Principal	Interest	Total
2027	$ 4,260,000	$ 5,197,563	$ 9,457,563
2028	4,470,000	5,016,986	9,486,986
2029	4,695,000	4,793,676	9,488,676
2030	4,925,000	4,559,050	9,484,050
2031	5,175,000	4,312,926	9,487,926
2032-2036	26,175,000	17,574,226	43,749,226
2037-2041	33,495,000	10,717,900	44,212,900
2042-2044	23,410,000	2,341,750	25,751,750
	$ 106,605,000	$ 54,514,077	$ 161,119,077

The future debt-service requirements of the fixed private placement long-term debt are as follows:

June 30,	Principal	Interest	Total
2027	$ 5,000	$ 57,000	$ 62,000
2028	5,000	56,880	61,880
2029	5,000	56,760	61,760
2030	5,000	56,640	61,640
2031	5,000	56,520	61,520
2032-2035	2,350,000	224,880	2,574,880
	$ 2,375,000	$ 508,680	$ 2,883,680

All debt-service payments for general obligation notes and bonds are funded by the General Fund. The District's outstanding private placement bond contains a subjective acceleration clause that allows the lender to accelerate payment of the entire principal amount to become immediately due upon the occurrence and continuance of an event of default as defined by the debt agreement. If an event of default occurs the bank may charge interest up to 3% in excess of the interest rate in effect until the event of default has been cured by the District or waived by the bank. The District's outstanding direct borrowing note contains a subjective acceleration clause that in the event of a default and with the approval of 25% of the outstanding note holders take action under Section 633 of the Public School Code of 1949, as amended by Act 154 of 1998 that the Secretary of Education of the Commonwealth, shall withhold from any Commonwealth appropriation due the District an amount equal to the sum of principal or interest due and shall pay such amount directly to the bank acting as sinking fund depository for the note issued. The District's outstanding direct borrowing bonds contain an event of default that follows the debt act and provides in the event of default any judgement shall have an appropriate priority upon the funds next coming into the treasury of the District. In addition, the full faith, credit and taxing power are pledged as collateral for bonds and notes payable.

Compensated Absences

The District's administrators and support staff are granted vacation time in varying amounts depending on their years of service. Accumulated vacation days from one fiscal year shall be used by December 31st of the following year unless an extension is granted by the Superintendent. Unused accumulated vacation days are transferred to sick leave.

The District allows employees to accumulate their unused sick leave as specified in negotiated labor contracts, the support staff handbook, and the administrative compensation plan. Sick leave used is based on the last-in, first-out (LIFO) method. Twelve-month employees are granted twelve sick days per year. Support staff and DAEA-eligible staff working ten months per year are granted ten days. Part-time employees are granted sick days based on the number of hours/days worked.

Upon retirement, accumulated sick leave is paid out of the General Fund as follows:

Administrators: Upon meeting normal retirement standards as set forth by PSERS, 25% over the DAEA-contract rate as long as policy provisions are met, or $62.50 a day for 2025-2026.

DAEA-eligible staff and support staff: Upon meeting normal retirement standards as set forth by PSERS, or $50.00 a day for 2025-2026.

Superannuation retirees with twenty years, but less than normal retirement as set forth by PSERS, shall receive 75% of the amounts detailed above.

In addition, eligible employees of the District, with a minimum of twenty years credit service who indicate their intentions to retire at least one year in advance of the effective date are eligible for a retirement stipend. For 20-32 years of service, the stipend is $6,000, for 33-35 years of service the stipend is $5,000, for 36-38 years of service the stipend is $4,000 and for 39 or more years of service the stipend is $3,000. Administrators meeting the above requirements are entitled to 25% over the DAEA rate. The District records expense for these stipends when employees meet the requirements of the stipend.

Compensated absences totaling $103,307 are due within one year due to retirements of staff during the year ended June 30, 2026. Another $2,170,674 is due within one year due to expected sick time usage during the year ended June 30, 2027. All compensated absences are funded by the General Fund.

Reserve for Loss Contingencies

Certain properties which were classified as taxable for real estate taxes were reclassified to an exempt status after an appeal by the property owner. The property was reclassified on a retroactive basis, including several years of real estate tax receipts. The District has recognized the taxes collected during the exempt period as a liability.

11. Affiliates

York County School of Technology (YCST)

The District is one of fourteen member school districts participating in the operation of the York County School of Technology (YCST). YCST is operated, administered and managed by a joint-operating committee consisting of board members from the "fourteen member school districts." Member districts are responsible for funding the major portion of YCST's operating budget. The District's share of annual operating costs for YCST is based on the number of students attending the school from the District, and is reflected as instructional expenditures of the District's General Fund. For the year ended June 30, 2026, the District paid $2,668,468 for its estimated share of the operating budget.

The York County School of Technology formed The York County School of Technology Authority (the Authority) on March 29, 1967, as a financing medium for the construction, improvement, and maintenance of YCST. The Authority has issued Lease Revenue Bonds, Series of 2003 for the purpose of the funding of the renovations, alterations and additions to the school facilities constructed in previous years, and to refund the Guaranteed Revenue Note, Series of 2002. The Authority will lease the school facilities to YCST under a lease agreement dated May 15, 2003, under which YCST will operate and maintain the school facilities and will be obligated to pay the lease rentals to the Authority in fixed amounts sufficient to pay the principal and interest on the Lease Revenue Bonds, Series of 2003. The District's obligation for lease payments is calculated annually based on its pro-rata share of assessed market value of real estate located within the fourteen member districts. Pursuant to the Restated Articles of Agreement for the formation of the joint venture, withdrawal by a member district does not relieve the District of its obligations incurred while a member district, such as the required payment of funds for the lease rentals of YCST. These bonds were refinanced in June 2017, as two separate issuances, Series A and Series B of 2017. As of June 30, 2026, the District's pro-rata share represented 11.69% of total assessed value. The District made a lease rental payment to YCST in the amount of $229,077. The payment is included in the instructional expenditures of the District's General Fund.

The annual requirements of the District based on the 11.69% assessed value rate to amortize the Lease Revenue Bonds 2017, Series A and B recorded on the books of the York County School of Technology Authority, are as follows:

June 30,	Principal	Interest	Total
2027	$ 182,364	$ 45,050	$ 227,414
2028	191,716	35,932	227,648
2029	201,068	26,346	227,414
2030	211,005	16,293	227,298
2031	216,849	9,699	226,548
2032	93,520	2,923	96,443
Total	1,096,522	$ 136,243	$ 1,232,765
Less: due within one year	(182,364)		
Total long-term outstanding	$ 914,158		

12. Self-Insurance Medical and Dental Coverage

Effective July 1, 2016, the District became self-funded for medical, dental and prescription insurance for employees, retirees, and their dependents. The District uses third-party administrators for medical, dental and prescription coverage. Under the medical, dental and prescription plans, the District reimburses the third-party administrators for actual claims paid, and additionally, incurs expenses for administrative, reinsurance and capitation fees and other fees associated with the administration of the program. These activities are recorded in the Internal Service Fund.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of recent claim settlement trends as determined by the District's independent third-party administrator.

For the year ended June 30, 2026, the District has coverage for claims in excess of $225,000 per person.

Changes in claim obligations (net of excess insurance) are as follows for the years ended June 30, 2026 and 2025:

	Amount
Claims payable, as of June 30, 2024	$ 1,163,243
Incurred claims during FY 2025	10,871,225
Claims paid during FY 2025	(10,781,421)
Claims payable, as of June 30, 2025	1,253,047
Incurred claims during FY 2026	12,295,678
Claims paid during FY 2026	(12,348,418)
Claims payable, as of June 30, 2026	$ 1,200,307

13. Public School Employees' Retirement System (PSERS)

Plan Description

PSERS administers a governmental cost-sharing, multi-employer defined benefit pension plan (Pension Plan) and a governmental cost-sharing, multi-employer defined benefit Health Insurance Premium Assistance Program OPEB plan (Premium Assistance), to public school employees of the Commonwealth of Pennsylvania. In addition, PSERS administers the Health Options Program (HOP) for its retirees. The HOP is a PSERS sponsored voluntary health insurance program for the sole benefit of PSERS retirees, spouses of retirees, and survivor annuitants and their dependents who participate in HOP. The HOP is funded exclusively by the premiums paid by participants for the benefit coverage they elect. PSERS issues a publicly available financial report that can be obtained at www.pa.gov/PSERS.

Employees eligible for PSERS benefits include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania.

Retirees who participate in the HOP or a Commonwealth public school employer-sponsored health insurance program are eligible for Premium Assistance if they satisfy the following criteria:

- Have 24 ½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age.

For Class DC members (as defined below) to become eligible for Premium Assistance, they must satisfy the following criteria:

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

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions or OPEBs, pension expense, and OPEB expense, information about the fiduciary net position of PSERS and additions to/deductions from PSERS' fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Detailed information about PSERS' fiduciary net position related to pension and OPEBs is available in the PSERS Annual Comprehensive Financial Report, which can be found on the PSERS website at www.pa.gov/PSERS.

The net pension liability and the net OPEB liability are recorded as governmental activities expected to be paid from the General Fund.

Benefits Provided – Pension Plan

Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least one year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011 through June 30, 2019. Act 120 created two new membership classes: Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F).

To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of three years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 1% to 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and T-F members, the right to benefits is vested after ten years of service.

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

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

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

Benefits Provided – Premium Assistance

Effective January 1, 2002, under the provisions of Act 9 of 2001, participating eligible annuitants are entitled to receive Premium Assistance payments equal to the lesser of $100

per month or their eligible out-of-pocket monthly health insurance premium. As of June 30, 2025, there were no assumed future benefit increases to participating eligible retirees.

Member Contributions

The following illustrates the member's contribution as a percent of the member's qualifying compensation:

- Active members who joined PSERS prior to July 22, 1983:
  - Membership Class T-C 5.25%
  - Membership Class T-D 6.50%

- Members who joined PSERS on or after July 22, 1983, and who were active or inactive as of July 1, 2001:
  - Membership Class T-C 6.25%
  - Membership Class T-D 7.50%

- Members who joined PSERS after June 30, 2001, and before July 1, 2011:
  - Membership Class T-D 7.50%

- Members who joined PSERS after June 30, 2011 and before June 30, 2019:
  - Membership Class T-E* 8.00%
  - Membership Class T-F** 10.80%

- Members who joined PSERS on or after July 1, 2019:
  - Membership Class T-G (hybrid)** 9.00% (combined rate)
  - Membership Class T-H (hybrid)** 8.25% (combined rate)
  - Defined Contribution only 7.50%

*Includes shared risk provision of +0.50% as of July 1, 2021.

**Includes shared risk provision of +0.75% as of July 1, 2021.

Employer Contributions

The District's contractually required PSERS contribution rate for fiscal year ended June 30, 2026 was 34.00% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued

liability. This rate is composed of a 32.96% rate for the Pension Plan, a 0.62% rate for the Premium Assistance, and a 0.42% rate for Act 5 Defined Contribution.

The combined rate for the fiscal year ended June 30, 2026 was an increase from the fiscal year ended June 30, 2025 combined rate of 33.90%. The combined contribution rate will decrease to 33.59% in fiscal year 2027 and is projected to grow to 37.48% by fiscal year 2034.

The District remits contributions to PSERS on a monthly basis. Approximately $1.64 million is owed to PSERS as of June 30, 2026, which represents the District's required contribution for the end of year payroll. The District's contributions which were recognized by PSERS for the year ended June 30, 2026 were as follows:

Pension Plan	$ 19,582,234
Act 5 Defined Contribution	249,531
Premium Assistance	368,355
Total	$ 20,200,120

In accordance with Act 29, the Commonwealth of Pennsylvania (Commonwealth) reimburses school districts for approximately one-half of contributions made to PSERS. The District recorded reimbursements from the Commonwealth approximating $11.54 million during the current year. Because the Commonwealth payments are received as a reimbursement, and are not made directly to PSERS, they do not qualify as a special funding situation.

Proportionate Share

The District's proportion of PSERS' net pension liability was calculated utilizing the District's one-year reported contributions as it relates to PSERS' total one-year reported contributions. This method was changed beginning with PSERS' fiscal year ended June 30, 2020. In prior years, the proportion of PSERS' net pension liability was calculated utilizing the District's one-year reported covered payroll as it related to PSERS' total one-year reported covered payroll. At June 30, 2025 (measurement date), the District's proportion was .3484%, which was an increase of .0063% from its proportion measured as of June 30, 2024.

The District's proportion of PSERS' net OPEB liability continues to be calculated utilizing the School District's one-year reported covered payroll as it relates to PSERS' total one-year

reported covered payroll. At June 30, 2025 (measurement date), the School District's proportion was .3471%, which was an increase of .0063% from its proportion measured as of June 30, 2024.

14. Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2026, the District reported a liability of $135,237,000 for its proportionate share of PSERS' net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by rolling forward PSERS' total pension liability as of June 30, 2024 to June 30, 2025.

For the year ended June 30, 2026, the District recognized pension expense of $7,972,356. At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,280,000	$ 1,138,000
Net difference between projected and actual earnings on pension plan investments	-	475,000
Changes in proportion	2,950,000	1,770,000
District contributions subsequent to the measurement date	19,582,235	-
Total	$ 24,812,235	$ 3,383,000

$19,582,235 reported as deferred outflows of resources resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2027. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,		
2027	$	3,943,000
2028		(224,000)
2029		(471,000)
2030		(1,401,000)
Total	$	1,847,000

Actuarial Assumptions

The actuarial valuation used for the June 30, 2025 measurement date contained the following methods and assumptions:

- Actuarial valuation date – June 30, 2024
- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 7.00%, includes inflation at 2.50%
- Salary growth – Effective average of 4.5%, comprised of 2.50% for inflation and 2.00% for real wage growth and merit or seniority increases
- Mortality rates were based on a blend of 50% Pub T-2010 and 50% Pub G-2010 retiree tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Mortality Improvement Scale.
- Experience study – July 1, 2015 through June 30, 2020

Changes in Assumptions

There were no changes in assumptions affecting the June 30, 2025 measurement date.

Changes in Benefit Terms

There were no changes in benefit terms affecting the June 30, 2025 measurement date.

Pension Plan Investments

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

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

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global public entity	32.0%	4.2%
Private equity	12.0%	6.8%
Fixed income	34.0%	3.5%
Commodities	4.0%	3.9%
Infrastructure/MLPs	10.0%	5.9%
Real estate	8.0%	6.4%
	100.0%	

For PSERS' year ended June 30, 2025, the annual money-weighted rate of return on the pension plan investments, net of pension plan investment expenses, was 9.65%.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that the contributions from plan members will be made at the current contribution rate and that the contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available

to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the District's proportionate share of PSERS' net pension liability calculated using the discount rates described above, as well as what the District's proportionate share of PSERS' net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of PSERS' net pension liability	$ 182,474,000	$ 135,237,000	$ 95,328,000

15. Net OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

The District maintains two separate OPEB plans – the Premium Assistance previously described in Note 14 and the District's retiree plan (retiree plan) described below. At June 30, 2026, the District reported a net OPEB liability composed of the following:

District's proportionate share of PSERS' net OPEB liability	$	5,708,000
District's total OPEB liability for its retiree plan		22,043,649
Net OPEB liability	$	27,751,649

PSERS' net OPEB liability was measured as of June 30, 2025, and the total OPEB liability used to calculate PSERS' net OPEB liability was determined by rolling forward PSERS' total OPEB liability as of June 30, 2024 to June 30, 2025. The District's retiree plan's total OPEB liability was measured as of July 1, 2024, and the total OPEB liability used to calculate the retiree

plan's total OPEB liability was determined by rolling forward the retiree plan's total OPEB liability as of July 1, 2025 to June 30, 2026.

For the year ended June 30, 2026, the District recognized OPEB expense as follows:

OPEB expense related to PSERS Premium Assistance	$	86,563
OPEB expense related to District's retiree plan		1,304,220
Total OPEB expense	$	1,390,783

At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources:	PSERS Premium Assistance	District's Retiree Plan	Total Deferred Outflows of Resources
Differences between expected and actual experience	$ 13,000	$ 3,368,493	$ 3,381,493
Changes in assumptions	228,000	284,238	512,238
Net difference between projected and actual earnings on OPEB plan investments	3,000	-	3,000
Changes in proportion	189,000	-	189,000
District contributions subsequent to the measurement date	368,355	1,120,997	1,489,352
Total	$ 801,355	$ 4,773,728	$ 5,575,083

Deferred Inflows of Resources:	PSERS Premium Assistance	District's Retiree Plan	Total Deferred Inflows of Resources
Difference between expected and actual experience	$ 105,000	$ -	$ 105,000
Changes in assumptions	979,000	5,001,316	5,980,316
Changes in proportion	182,000	-	182,000
Total	$ 1,266,000	$ 5,001,316	$ 6,267,316

$1,489,352 reported as deferred outflows of resources resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2027. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	PSERS Premium Assistance	District's Retiree Plan
2027	$ (286,000)	$ (121,741)
2028	(306,000)	(121,741)
2029	(84,000)	(121,741)
2030	(101,000)	(121,737)
2031	(56,000)	(134,261)
Thereafter	-	(727,364)
Total	$ (833,000)	$ (1,348,585)

Additional Required Disclosures for PSERS Premium Assistance

Actuarial Assumptions

The actuarial valuation used for the June 30, 2025 measurement date contained the following methods and assumptions:

- Actuarial valuation date – June 30, 2024
- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 4.81% - S&P 20-year Municipal Bond Rate

- Salary increases – Effective average of 4.50%, comprised of 2.50% for inflation and 2.00% for real wage growth and merit or seniority increases
- Premium Assistance reimbursement is capped at $1,200 per year
- Assumed healthcare cost trends were applied to retirees with less than $1,200 in Premium Assistance per year
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Mortality Improvement Scale
- Experience study – July 1, 2015 through June 30, 2020

- Participation rate –
  - Eligible retirees will elect to participate pre-age 65 at 50%
  - Eligible retirees will elect to participate post-age 65 at 70%.

Changes in Assumptions

The discount rate increased from 4.29% to 4.81% for the June 30, 2025 measurement date.

Changes in Benefit Terms

There were no changes in benefit terms affecting the June 30, 2025 measurement date.

OPEB Plan Investments

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

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS Board. Employer contribution rates are established to provide reserves in the Health Insurance Account that are sufficient for the payment of the Premium Assistance for each succeeding year. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

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

For PSERS' year ended June 30, 2025, the annual money-weighted rate of return on the Premium Assistance plan investments, net of plan investment expenses, was 4.90%.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.81%. Under the Premium Assistance plan's funding policy, contributions are structured for short-term funding of the Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of the Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of the Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments; therefore, the plan is considered a "pay-as-you-go" plan. A discount rate of 4.81%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2025, was applied to all projected benefit payments to measure the total OPEB liability. The discount rate used to measure the Total OPEB liability increased from 4.21% as of June 30, 2024 to 4.81% as of June 30, 2025.

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

The following presents the District's proportionate share of PSERS' net OPEB liability calculated using the discount rates described above, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease (3.81%)	Current Discount Rate (4.81%)	1% Increase (5.81%)
District's proportionate share of PSERS' net OPEB liability	$ 6,421,000	$ 5,708,000	$ 5,109,000

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

Healthcare cost trend rates were applied to retirees receiving less than $1,200 in annual Premium Assistance. As of June 30, 2025, retirees' Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of $1,200. The actual number of retirees receiving less than the $1,200 per year cap is a small percentage of the total population and has a minimal impact on the healthcare cost trends as depicted below.

The following presents the District's proportionate share of PSERS' net OPEB liability calculated using current healthcare cost trend rates as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease	Current Trend	1% Increase
District's proportionate share of PSERS' net OPEB liability	$ 5,708,000	$ 5,708,000	$ 5,709,000

Plan Description

The District administers a single-employer defined benefit healthcare plan to provide additional postemployment benefits to eligible retirees (retiree plan). The District has not accumulated assets for the retiree plan in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75; benefits are paid on a pay-as-you-go basis.

Benefits Provided

The benefit limits and employee and employer contributions are established through employee contracts and past practices. Details of the benefits provided are as follows:

GROUP	ELIGIBILITY	COVERAGE AND PREMIUM SHARING	DURATION
I. ADMINISTRATORS			
A) Retired prior to July 1, 2015	N/A - Already Retired	**Coverage:** Medical, Prescription Drug and Dental **Preimium Sharing:** If the member completes 20 years of PSERS service, the member has a choice of the two benefits below: ***Elect PPO1:*** The member pays $20 per month, in addition to 9% of the premium for medical and prescription drug. The District pays the remaining premium for medical, prescription drug and dental. ***Elect PPO2:*** The district pays the premium for medial and prescription drug. The member pays 100% of the dental premium. If the member completes 20 years with the District but does not complete 30 years of PSERS service, the member has an additional choice of the benefit below: ***Elect PPO1:*** The District pays 80% of the single premium for medical, prescription drug, and dental plus an additional 2% for each year of service above 20 years, up to 100% with 30 or more years of service. The member pays any remaining amount, as well as the premium for dependent coverage. If the member completes 30 years of PSERS service, the member has an additional choice of the benefits described in section IIA. Otherwise, Act 110/43 benefits apply.	Member coverage continues until Medicare eligibility. Spouse coverage continues until the earlier of Medicare elgibility, member Medicare eligibility, or member death.

DALLASTOWN AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2026

GROUP	ELIGIBILITY	COVERAGE AND PREMIUM SHARING	DURATION
I. ADMINISTRATORS			
B) Retired on or after July 1, 2015	Upon Completion of 20 years of PSERS service or Act 110/43 eligibility.	**Coverage:** Medical, Prescription Drug and Dental **Preimum Sharing:** If the member completes 20 years of PSERS service, the member may elect , for a maximum of 10 years, one of the two benefits below: ***Elect PPO1:*** The member pays 100% of the premium for medial and prescription drug. ***Elect PPO2:*** The member pays a portion of the coverage as determined by Dallastown Area School District. The contribution amount is $250/month for the 2024-25 fiscal year. Under both options, the member may elect dental coverage by paying the full premium. After receiving 10 years of the district subsidized coverage or if the member does not qualify for the subsidized coverage, the member may continue coverage by paying the full preimium as determined for the purpose of COBRA. **Dependent Coverage:** Available by paying 100% of the premium for such coverage. Dependent Coverage: Family Included	Same as IA

II. ALL OTHER EMPLOYEES			
A) Retired prior to July 1, 2015	N/A - Already Retired	**Coverage:** Medical, Prescription Drug and Dental **Preimium Sharing:** If the member completes 20 years of PSERS service, the member has a choice of the two benefits below, otherwise Act 110/43 benefits apply (see ***Notes***): ***Elect PPO1:*** The District pays 100% of the single premium for medical and prescription drug up to $4,000 per year, reduced by 4% for each year of service less than 35. The member pays any remaining amount, as well as the premium for dependent coverage. ***Elect PPO2:*** The District pays the single premium for medical and prescription drug. The member pays $150 per month, as well as the premium for dependent coverage. In either case, the subsidy will cease after 10 years The member may elect dental coverage by paying the full premium **Dependent Coverage:** Available	Same as IA
B) Retired on or after July 1, 2015	Same as IB	Same as IB	Same as IA
C) Retired prior to June 30, 2017 under Early Retirement Incentive Program	Same as IC	Same as IC	Same as IA

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

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

PSERS Superannuation Retirement:

1) For individuals who were members of PSERS prior to July 1, 2011, an employee is eligible for PSERS superannuation retirement upon reaching age 60 with 30 years of PSERS service, age 62 with 1 year of PSERS service or 35 years of PSERS service regardless of age.

2) For individuals who became members of PSERS on or after July 1, 2011 and prior to July 1, 2019, an employee is eligible for PSERS superannuation retirement upon reaching age 65 with 3 years of PSERS service or upon attainment of a total combination of age plus service equal to or greater than 92 with a minimum of 35 years of PSERS service.

3) For individuals who became members of PSERS after July 1, 2019, an employee is eligible for PSERS superannuation retirement upon reaching age 67 with 3 years of PSERS service or upon attainment of a total combination of age plus service equal to or greater than 97 with a minimum of 35 years of PSERS service.

4) For individuals who became members of PSERS after July 1, 2019, an employee is eligible for PSERS superannuation retirement upon reaching age 67 with 3 years of PSERS service.

At July 1, 2024, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	68
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	620
	688

Contributions

The District has opted to not fully fund the OPEB contributions and will continue to fund the annual OPEB costs on a pay-as-you go basis. For the year ended June 30, 2026, the District contributed $203,124 and retirees contributed $397,483.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2024, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

- Salary Increases – 2.5% cost of living adjustment, 1.5% real wage growth, and for teachers and administrators a merit increases which varies by age from 2.75% to 0%.
- Discount Rate – 4.81%. Based on S&P Municipal Bond 20 Year High Grade Rate Index at July 1, 2025.
- Health Care Cost Trend Rate – 7.0% in 2025, with 0.5% decrease per year until 5.5% in 2028. Rates gradually decrease from 5.4% in 2029 to 4.0% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.
- Retirees' Share of Benefit-Related Costs – Retiree contributions are assumed to increase at the same rate as the Health Care Cost Trend Rate.
- Mortality- PubT-2010 headcount-weighted mortality table including rates for contingent survivors for teachers. PubG-2010 headcount-weighted mortality including rates for contingent survivors for all other employees.

Changes in Assumptions

The interest rate was changed from 4.29% to 4.81%.

Changes in Benefit Terms

None.

Changes in the Total OPEB Liability

The changes in the total OPEB liability for the District's retiree plan for the year ended June 30, 2026 were as follows:

Total OPEB liability, July 1, 2025	$ 21,458,463
Changes for the year:	
Service cost	1,006,383
Interest on the total OPEB liability	939,968
Difference between expected and actual experience	-
Changes of assumptions	(338,127)
Benefit payments	(1,023,038)
Total OPEB liability, June 30, 2026	$ 22,043,649

Discount Rate

The discount rate used to measure the June 30, 2026 total OPEB liability was 4.81%. This rate represents the S&P 20-year High Grade Rate Index at July 1, 2025.

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

The following presents the District's total OPEB liability calculated using the discount rate described above, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease (3.81%)	Current Discount Rate (4.81%)	1% Increase (5.81%)
District's total OPEB liability	$ 23,631,517	$ 22,043,649	$ 20,541,091

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

The following presents the District's total OPEB liability calculated using current healthcare cost trend rates as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease	Current Trend	1% Increase
District's total OPEB liability	$ 19,758,361	$ 22,043,649	$ 24,698,362

16. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors, or omissions. Most significant losses are covered by commercial insurance for major programs. For insured programs, there have been no significant reductions in settlement coverage. Settlement amounts have not exceeded insurance coverage for the current or the three prior years. During the year ended June 30, 2026, the District did not incur any significant losses that were not covered by insurance.

17. Commitments and Contingencies

Transportation Contract

The District entered into a contract with a term of six years starting on July 1, 2023 and ending on June 30, 2029. The agreement contains a price structure based on the number of student days and number of bus and van runs per day. In the event of a change in the terms noted, the payments will be adjusted to reflect the change in terms. As of June 30, 2026, the outflow of resources recognized under the contract was $6,497,346.

Grant Programs

The District participates in numerous state and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to

the extent that District has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectability of any related receivables at June 30, 2026, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statement for such contingencies.

Construction Commitments

The District has several active construction projects which includes turf repairs and renovations at Leaders Heights Elementary, York Township and Ore Valley Elementary. As of June 30, 2026, the District has approximately $25,111,256 in remaining commitment costs related to construction projects.

18. Negative Net Position

The District has a negative net position in the Internal Service Fund. The General Fund will cover the negative net position of the Internal Service Fund as needed.

REQUIRED SUPPLEMENTARY INFORMATION

DALLASTOWN AREA SCHOOL DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

YEAR ENDED JUNE 30, 2026

	Budget		Variance with Original Budget- Over (Under)		Variance with Final Budget Over (Under)
	Original	Final	Final Budget	Actual	Final Budget
Revenues:					
Local sources	$ 92,692,243	$ 92,692,243	$ -	$ 91,164,823	$ (1,527,420)
State sources	44,796,963	44,796,963	-	46,732,461	1,935,498
Federal sources	1,103,002	1,103,002	-	2,590,320	1,487,318
Total Revenues	138,592,208	138,592,208	-	140,487,604	1,895,396
Expenditures:					
Current:					
Instruction	87,701,165	87,696,165	5,000	87,273,935	422,230
Support services	38,338,776	38,338,776	-	39,371,275	(1,032,499)
Operation of noninstructional services	1,759,767	1,764,767	(5,000)	2,078,880	(314,113)
Capital outlay	500,000	500,000	-	2,601,311	(2,101,311)
Debt service	9,800,000	9,800,000	-	8,746,971	1,053,029
Total expenditures	138,099,708	138,099,708	-	140,072,372	(1,972,664)
Excess (Deficiency) of Revenues over Expenditures	492,500	492,500	-	415,232	(77,268)
Other Financing Sources (Uses):					
Transfers out	(500,000)	(500,000)	-	(3,000,000)	(2,500,000)
Refund of prior year revenues	-	-	-	(1,063,666)	(1,063,666)
Sale of capital assets	7,500	7,500	-	14,712	7,212
Proceeds from SBITA issuance	-	-	-	645,307	645,307
Total other financing sources (uses) (uses)	(492,500)	(492,500)	-	(3,403,647)	(2,911,147)
Net Change in Fund Balance	$ -	$ -	$ -	(2,988,415)	$ (2,988,415)
Fund Balance - Beginning of Year				19,966,378	
Fund Balance - End of Year				$ 16,977,963	

See accompanying notes to required supplementary information.

DALLASTOWN AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY COMPARISON SCHEDULE

YEAR ENDED JUNE 30, 2026

1. Budgetary Basis of Accounting

An annual GAAP basis budget is adopted for the General Fund. The District tracks and accounts for its Capital Projects Fund but does not adopt a legally binding annual budget.

2. Excess Expenditures over Appropriations

Expenditures exceeded appropriations for support services by $1,032,499 due to increased costs for contracted transportation compared to what was anticipated. Expenditures exceeded appropriations for operation of noninstructional services by $314,113 due to higher than anticipated salaries and benefits for coaching and extracurricular activities. Expenditures exceeded appropriations for capital outlay due to additional unbudgeted capital projects. Expenditures exceeded appropriations for transfers out due to an additional $2,500,000 being transferred to the capital projects fund for future capital projects. Expenditures exceeded appropriations for refund of prior year revenues due to $1,063,666 reimbursement of prior year tax revenue being paid in the current year, this was an unbudgeted expenditure.

DALLASTOWN AREA SCHOOL DISTRICT

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

Last 10 Fiscal Years

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
District's proportion of PSERS' net pension liabil	0.3484%	0.3421%	0.3503%	0.3415%	0.3448%	0.3517%	0.3529%	0.3560%	0.3570%	0.3609%
District's proportionate share of PSERS' net pension liability	$ 135,237,000	$ 143,186,000	$ 155,836,000	$ 151,827,000	$ 141,564,000	$ 173,174,000	$ 165,096,000	$ 170,898,000	$ 176,317,000	$ 178,851,000
District's covered payroll	$ 57,515,025	$ 54,097,246	$ 53,470,732	$ 50,090,254	$ 48,776,050	$ 48,668,256	$ 48,668,256	$ 47,938,511	$ 47,532,986	$ 46,740,379
District's proportionate share of PSERS' net pension liability as a percentage of its covered payroll	235.13%	264.68%	291.44%	303.11%	290.23%	355.83%	339.23%	356.49%	370.94%	382.65%
PSERS' Plan fiduciary net position as a percentage of PSERS' total pension liability	68.04%	64.63%	61.85%	61.34%	63.67%	54.32%	55.66%	54.00%	51.84%	50.14%

SCHEDULE OF DISTRICT CONTRIBUTIONS TO THE PSERS' PENSION PLAN

Last 10 Fiscal Years

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Contractually required contribution	$ 19,582,235	$ 18,736,356	$ 17,747,390	$ 16,687,389	$ 17,523,127	$ 16,334,598	$ 16,487,199	$ 15,967,499	$ 15,275,526	$ 13,966,573
Contributions in relation to the contractually required contribution	(19,582,235)	(18,736,356)	(17,747,390)	(16,687,389)	(17,523,127)	(16,334,598)	(16,487,199)	(15,967,499)	(15,275,526)	(13,966,573)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 59,708,503	$ 57,506,626	$ 55,041,204	$ 52,711,999	$ 50,256,076	$ 48,780,978	$ 49,285,947	$ 48,678,652	$ 47,892,528	$ 48,538,000
Contributions as a percentage of covered payro	32.80%	32.58%	32.24%	31.66%	34.87%	33.49%	33.45%	32.80%	31.90%	28.77%

See accompanying notes to required supplementary information.

DALLASTOWN AREA SCHOOL DISTRICT

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

Last 10 Fiscal Years[1]

	2026	2025	2024	2023	2022	2021	2020	2019	2018
District's proportion of PSERS' net OPEB liability	0.3471%	0.3408%	0.3490%	0.3406%	0.3441%	0.3512%	0.3529%	0.3560%	0.3570%
District's proportionate share of PSERS' net OPEB liability	$ 5,708,000	$ 6,054,000	$ 6,314,000	$ 6,270,000	$ 8,155,000	$ 7,588,000	$ 7,506,000	$ 7,422,000	$ 7,274,000
District's covered payroll	$ 57,515,025	$ 54,097,246	$ 53,470,732	$ 50,090,254	$ 48,776,050	$ 49,299,794	$ 48,668,256	$ 47,938,511	$ 47,532,986
District's proportionate share of PSERS' net OPEB liability as a percentage of its covered payroll	9.92%	11.19%	11.81%	12.52%	16.72%	15.39%	15.42%	15.48%	15.30%
PSERS' Plan fiduciary net position as a percentage of the total PSERS' OPEB liability	7.50%	7.13%	7.22%	6.86%	5.30%	5.69%	5.56%	5.56%	5.73%

[1] The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the District is presenting information for those years only for which information is available.

SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS TO THE PSERS PREMIUM ASSISTANCE

Last 10 Fiscal Years[2]

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Contractually required contribution	$ 368,355	$ 358,563	$ 343,256	$ 364,778	$ 401,216	$ 399,701	$ 415,415	$ 406,534	$ 399,455
Contributions in relation to the contractually required contribution	(368,355)	(358,563)	(343,256)	(364,778)	(401,216)	(399,701)	(415,415)	(406,534)	(399,455)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 59,708,503	$ 57,506,626	$ 55,041,204	$ 52,711,999	$ 50,256,076	$ 48,780,978	$ 49,285,947	$ 48,678,652	$ 47,892,528
Contributions as a percentage of covered payroll	0.62%	0.62%	0.62%	0.69%	0.80%	0.82%	0.84%	0.84%	0.83%

[2] The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

DALLASTOWN AREA SCHOOL DISTRICT

SCHEDULE OF THE SCHOOL DISTRICT'S TOTAL OPEB LIABILITY FOR ITS RETIREE PLAN

Last 10 Fiscal Years[1]

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability:									
Service cost	$ 1,006,383	$ 952,646	$ 887,620	$ 1,405,998	$ 1,407,543	$ 1,087,676	$ 1,087,172	$ 1,007,158	$ 990,502
Interest	939,968	794,536	733,037	505,014	401,414	620,911	535,283	506,704	378,925
Changes of benefit terms	-	-	-	-	-	-	-	39,546	-
Differences between actual and expected experience	-	1,766,303	-	612,571	-	2,243,079	-	688,166	-
Changes of assumptions	(338,127)	20,457	274,815	(5,411,867)	(647,056)	(568,695)	(520,618)	14,872	162,738
Benefit payments	(1,023,038)	(787,669)	(765,370)	(596,519)	(586,607)	(617,943)	(546,807)	(581,222)	(574,348)
Net Changes in Total OPEB Liability	585,186	2,746,273	1,130,102	(3,484,803)	575,294	2,765,028	555,030	1,675,224	957,817
Total OPEB Liability - Beginning	$ 21,458,463	$ 18,712,190	$ 17,582,088	$ 21,066,891	$ 20,491,597	$ 17,726,569	$ 17,171,539	15,496,315	14,538,498
Total OPEB Liability - Ending	$ 22,043,649	$ 21,458,463	$ 18,712,190	$ 17,582,088	$ 21,066,891	$ 20,491,597	$ 17,726,569	$ 17,171,539	$ 15,496,315
Covered-Employee Payroll	$ 50,445,940	$ 50,445,940	$ 48,640,447	$ 48,640,447	$ 45,283,185	$ 45,283,185	$ 44,079,407	$ 44,079,407	$ 44,042,595
Total OPEB Liability as a Percentage of Covered-Employee Payroll	43.70%	42.54%	38.47%	36.15%	46.52%	45.25%	40.22%	38.96%	35.18%

[1] The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the District is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

DALLASTOWN AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2026

1. Factors and Trends in Actuarial Assumptions Used Under GASB No. 68 for the PSERS Pension Plan

School District Fiscal Year in Which NPL is Recorded	Corresponding Actuarial Valuation Date/ Measurement Date	Discount Rate	Mortality	Salary Increases	Benefit Changes	Actuarially Calculated Contribution Rate	School District Fiscal Year in Which Contribution Rate is Applied
6/30/2026	6/30/2025	7.00%	50% PubT-2010 and 50% PubG-2010	4.50%	None	32.52%	6/30/2027
6/30/2025	6/30/2024					32.96%	6/30/2026
6/30/2024	6/30/2023					32.92%	6/30/2025
6/30/2023	6/30/2022					33.09%	6/30/2024
6/30/2022	6/30/2021					34.31%	6/30/2023
6/30/2021	6/30/2020	7.25%	RP-2014, Scale MP-2015	5.00%		33.99%	6/30/2022
6/30/2020	6/30/2019				A new hybrid defined benefit/ defined contribution plan is applicable for new PSERS members on July 1, 2019 and thereafter	33.51%	6/30/2021
6/30/2019	6/30/2018				None	33.36%	6/30/2020
6/30/2018	6/30/2017				Vested Class T-E and T-F members can withdraw their accumulated contributions and interest	32.60%	6/30/2019
6/30/2017	6/30/2016				None	31.74%	6/30/2018

DALLASTOWN AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2026

2. Factors and Trends in Actuarial Assumptions Used Under GASB Statement No. 75 for the PSERS Premium Assistance (OPEBs)

School District Fiscal Year in Which NOL is Recorded	Corresponding Actuarial Valuation Date/ Measurement Date	Discount Rate	Mortality	Salary Increases	Benefit Changes	Actuarially Calculated Contribution Rate	School District Fiscal Year in Which Contribution Rate is Applied
6/30/2026	6/30/2025	4.81%	50% PubT-2010 and 50% PubG-2010	4.50%	None	0.56%	6/30/2027
6/30/2025	6/30/2024	4.21%				0.62%	6/30/2026
6/30/2024	6/30/2023	4.13%				0.63%	6/30/2025
6/30/2023	6/30/2022	4.09%				0.64%	6/30/2024
6/30/2022	6/30/2021	2.18%				0.75%	6/30/2023
6/30/2021	6/30/2020	2.66%	RP-2014, Scale MP-2015	5.00%		0.80%	6/30/2022
6/30/2020	6/30/2019	2.79%				0.82%	6/30/2021
6/30/2019	6/30/2018	2.98%				0.84%	6/30/2020
6/30/2018	6/30/2017	3.13%				0.83%	6/30/2019

3. Factors and Trends in Actuarial Assumptions Used Under GASB Statement No. 75 for the Retiree OPEB Plan

DALLASTOWN AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2026

The retiree plan is not administered through a trust and assets are not accumulated in a trust to pay related benefits.

Actuarial Valuation Date	07/01/2024	07/01/2024	07/01/2022	07/01/2022	7/01/2021	7/01/2019	7/01/2019	7/01/2017	7/01/2017
School District Fiscal Year In Which NOL is Recorded	**6/30/2026**	**6/30/2025**	**6/30/2024**	**6/30/2023**	**6/30/2022**	**6/30/2021**	**6/30/2020**	**6/30/2019**	**6/30/2018**
Discount Rate	20 Year Municipal Bond Index-4.81%	20 Year Municipal Bond Index-4.29%	20 Year Municipal Bond Index-4.13%	20 Year Municipal Bond Index-4.06%	20 Year Municipal Bond Index-2.28%	20 Year Municipal Bond Index-1.86%	20 Year Municipal Bond Index-3.36%	20 Year Municipal Bond Index-2.98%	20 Year Municipal Bond Index-3.13%
Salary Increases	2.5% Cost of Living 1.5% Real Wage Growth 0% - 2.75% Merit Increases	2.5% Cost of Living 1.5% Real Wage Growth 0% - 2.75% Merit Increases	2.5% Cost of Living 1% Real Wage Growth 0% - 2.75% Merit Increases	2.5% Cost of Living 1% Real Wage Growth 0% - 2.75% Merit Increases	2.5% Cost of Living 1% Real Wage Growth 0% - 2.75% Merit Increases	2.5% Cost of Living 1% Real Wage Growth 0% - 2.75% Merit Increases	2.5% Cost of Living 1% Real Wage Growth 0% - 2.75% Merit Increases	2.5% Cost of Living 1% Real Wage Growth 0% - 2.75% Merit Increases	2.5% Cost of Living 1% Real Wage Growth 0% - 2.75% Merit Increases
Mortality	PubT-2010 headcount-weighted mortality table including rates for contingent survivors for teachers. PubG-2010 headcount-weighted mortality table including rates for contingent survivors for all other employees. Incorporated into the tables are rates projected generationally using Scale MP-2021 to reflect mortality improvement.	PubT-2010 headcount-weighted mortality table including rates for contingent survivors for teachers. PubG-2010 headcount-weighted mortality table including rates for contingent survivors for all other employees. Incorporated into the tables are rates projected generationally using Scale MP-2021 to reflect mortality improvement.	PubT-2010 headcount-weighted mortality table including rates for contingent survivors for teachers. PubG-2010 headcount-weighted mortality table including rates for contingent survivors for all other employees. Incorporated into the tables are rates projected generationally using Scale MP-2021 to reflect mortality improvement.	PubT-2010 headcount-weighted mortality table including rates for contingent survivors for teachers. PubG-2010 headcount-weighted mortality table including rates for contingent survivors for all other employees. Incorporated into the tables are rates projected generationally using Scale MP-2021 to reflect mortality improvement.	Separate rates are assumed using the rates assumed in the PSERS valuation. Incorporated in the tables are rates projected generationally by the Buck Modified 2016 Projection	Separate rates are assumed using the rates assumed in the PSERS valuation. Incorporated in the tables are rates projected generationally by the Buck Modified 2016 Projection	Separate rates are assumed using the rates assumed in the PSERS valuation. Incorporated in the tables are rates projected generationally by the Buck Modified 2016 Projection	Separate rates are assumed using the rates assumed in the PSERS valuation. Incorporated in the tables are rates projected generationally by the Buck Modified 2016 Projection	Separate rates are assumed using the rates assumed in the PSERS valuation. Incorporated in the tables are rates projected generationally by the Buck Modified 2016 Projection
Changes in Benefits	None	None	None	None	None	None	None	None	None
Assumed Healthcare Trend Rates	2025-7.0% With .5% decrease per year until 5.5% in 2028 Rates gradually decrease from 5.4% in 2029 to 4.0% in 2075 and later.	2024-7.0% With .5% decrease per year until 5.5% in 2027 Rates gradually decrease from 5.4% in 2028 to 4.0% in 2075 and later.	2023-7.0% With .5% decrease per year until 5.5% in 2026 Rates gradually decrease from 5.4% in 2027 to 4.1% in 2075 and later.	2022-6.5% 2023-6% 5.5% in 2024-2025 Rates gradually decrease from 5.4% in 2026 to 3.9% in 2075 and later.	2020-5.50% 2021-5.50% 2022-5.50% 2023-5.50% Rates gradually decrease from 5.4% in 2024 to 4.0% in 2075 and later.	2020-5.50% 2021-5.50% 2022-5.50% 2023-5.50% Rates gradually decrease from 5.4% in 2024 to 4.0% in 2075 and later.	2019-5.50% 2020-5.50% 2021-5.50% Rates gradually decrease from 5.4% in 2022 to 3.8% in 2075 and later.	2018-6.00% 2019-5.50% 2020-5.50% 2021-5.50% 2022-5.40% Rates gradually decrease from 5.4% in 2022 to 3.8% in 2075 and later.	2017-6.00% 2018-6.00% 2019-5.50% 2020-5.50% 2021-5.50% 2022-5.50% 2023-5.50% Rates gradually decrease from 5.4% in 2024 to 3.9% in 2075 and later.

SUPPLEMENTARY INFORMATION

DALLASTOWN AREA SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2026

Federal Grantor / Pass-Through Grantor / Project Title	Assistance Listing Number	Pass-Through Grantor's Number	Grant Period Beginning/ Ending Dates	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at July 1, 2025	Revenue Recognized	Expenditures	Accrued (Unearned) Revenue at June 30, 2026	Passed Through to Subrecipients
U.S. Department of Education										
Passed through the Pennsylvania Department of Education:										
Title I Grants to Local Educational Agencies	84.010	013-25-0112	24-25	$ 865,730	$ -	$ (1,006)	$ 1,006	$ 1,006	$ -	$ -
Title I Grants to Local Educational Agencies	84.010	013-26-0112	25-26	856,737	685,597	-	856,737	856,737	171,140	-
Total Title I Grants to Local Educational Agencies					685,597	(1,006)	857,743	857,743	171,140	-
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	020-25-0112	24-25	147,545	19,411	19,411	-	-	-	-
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	020-26-0112	25-26	150,928	90,557	-	150,928	150,928	60,371	-
Total Supporting Effective Instructions State Grants (Formerly Improving Teacher Quality State Grants)					109,968	19,411	150,928	150,928	60,371	-
English Language Acquisition State Grants	84.365	010-25-0112	24-25	22,384	7,461	6,670	791	791	-	-
English Language Acquisition State Grants	84.365	010-26-0112	25-26	28,435	24,863	-	28,435	28,435	3,572	-
Total English Language Acquisition State Grants					32,324	6,670	29,226	29,226	3,572	-
Student Support and Academic Enrichment Program	84.424	144-25-0112	24-25	66,035	4,402	4,104	298	298	-	-
Student Support and Academic Enrichment Program	84.424	144-26-0112	25-26	64,618	51,694	-	64,618	64,618	12,924	-
Total Student Support and Academic Enrichment Program					56,096	4,104	64,916	64,916	12,924	-
Passed through the Lincoln Intermediate Unit:										
Special Education Cluster (IDEA):										
Special Education Grants to States	84.027	N/A	25-26	1,474,972	1,474,972	-	1,474,972	1,474,972	-	-
Special Education Preschool Grants	84.173	N/A	25-26	14,630	14,630	-	14,630	14,630	-	-
Total Special Education Cluster (IDEA)					1,489,602	-	1,489,602	1,489,602	-	-
Total U.S. Department of Education					2,373,587	29,179	2,592,415	2,592,415	248,007	-

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

DALLASTOWN AREA SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2026

Federal Grantor / Pass-Through Grantor / Project Title	Assistance Listing Number	Pass-Through Grantor's Number	Grant Period Beginning/ Ending Dates	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at July 1, 2025	Revenue Recognized	Expenditures	Accrued (Unearned) Revenue at June 30, 2026	Passed Through to Subrecipients
U.S. Department of Treasury										
Passed through Pennsylvania Commission on Crime and Delinquency:										
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	21.027	2023-CM-01-43396	24-25	181,979	99,615	26,275	81,667	81,667	8,327	-
Total U.S. Department of Treasury					99,615	26,275	81,667	81,667	8,327	-
U.S. Department of Agriculture										
Child Nutrition Cluster										
Passed through the Pennsylvania Department of Education:										
School Breakfast Program	10.553	N/A	25-26	n/a	466,305	-	472,590	472,590	6,285	-
Passed though the Pennsylvania Department of Agriculture:										
National School Lunch Program	10.555	N/A	25-26	n/a	303,438	-	303,438	303,438	-	-
Passed through the Pennsylvania Department of Education:										
National School Lunch Program	10.555	N/A	25-26	n/a	1,283,528	-	1,297,576	1,297,576	14,048	-
Total National School Lunch Program					1,586,966	-	1,601,014	1,601,014	14,048	-
Total Child Nutrition Cluster					2,053,271	-	2,073,604	2,073,604	20,333	-
Passed though the Pennsylvania Department of Agriculture:										
Local Food for Schools Cooperative Agreement Program	10.185	2-06-67-160	25-26	27,179	27,179	-	27,179	27,179	-	-
Total U.S. Department of Agriculture					2,080,450	-	2,100,783	2,100,783	20,333	-
Total Expenditures of Federal Awards					$ 4,553,652	$ 55,454	$ 4,774,865	$ 4,774,865	$ 276,667	$ -

(Concluded)

See accompanying notes to schedule of expenditures of federal awards.

DALLASTOWN AREA SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2026

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Dallastown Area School District (District) under programs of the federal government for the year ended June 30, 2026. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Revenue is recognized when earned, and expenses are recognized when incurred. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. The District has elected not to use the de Minimis indirect cost rate.

DRAFT

Dallastown Area School District

Independent Auditor's Reports
Required by the Uniform Guidance

Year Ended June 30, 2026

11/03/2026

MaherDuessel

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of School Directors
Dallastown Area School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Dallastown Area School District (District), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated DATE.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Harrisburg, Pennsylvania
DATE

MaherDuessel

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Board of School Directors
Dallastown Area School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Dallastown Area School District's (District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2026. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2026.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

A *deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance

requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Harrisburg, Pennsylvania
DATE

DALLASTOWN AREA SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2026

I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified, prepared in accordance with Generally Accepted Accounting Principles.

2. Internal control over financial reporting:

   Material weakness(es) identified? ☐ yes ☒ no
   Significant deficiencies identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

3. Noncompliance material to financial statements noted? ☐ yes ☒ no

4. Internal control over major programs:

   Material weakness(es) identified? ☐ yes ☒ no
   Significant deficiencies identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

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

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? ☐ yes ☒ no

7. Major Programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.553/10.555	Child Nutrition Cluster

8. Dollar threshold used to distinguish between type A and type B programs: $1,000,000

9. Auditee qualified as low-risk auditee? ☐ yes ☒ no

DALLASTOWN AREA SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2026

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

III. Findings and questioned costs for federal awards.

No matters were reported.

DALLASTOWN AREA SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2026

I. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

Finding 2025-001: Financial Reporting

Condition: The District did not have sufficient controls in place to ensure that the following balances in the Internal Service Fund were properly stated as of June 30, 2025: other current liabilities, prepaid expense, fees expense, and insurance claims expense. For the year ended June 30, 2025, the District understated other current liabilities and insurance claims expense by approximately $178,000, overstated prepaid expense and understated fees expense by approximately $110,000.

Recommendation: We recommend that the District implement procedures for adequate review of financial information to ensure that all accounts are properly stated and to ensure that the financial statements are prepared in accordance with GAAP.

Current Status: Corrective action has been fully implemented.

II. Findings and questioned costs for federal awards.

No matters were reported.

DALLASTOWN AREA SCHOOL DISTRICT

RESOLUTION NO. 2026-05

A RESOLUTION OF THE DALLASTOWN AREA SCHOOL DISTRICT

AUTHORIZING A RATE OF TAX FOR SUPPORT FOR THE 2027-28 FISCAL YEAR BUDGET BY NO MORE THAN ITS ACT 1 ADJUSTED INDEX.

WHEREAS, on June 27, 2006, the Pennsylvania legislature passed Act 1 of Special Session 2006, entitled the "Taxpayer Relief Act" (hereinafter "Act 1"); and

WHEREAS, the Pennsylvania Department of Education (hereinafter the "Department") calculated and published the adjusted index for the Dallastown Area School District (hereinafter the "District") to be 4.8% for the 2027-2028 fiscal year; and

WHEREAS, pursuant to Act 1, as part of the annual budget adoption process, the District may either adopt a preliminary budget on or before February 17, 2027, or adopt a Resolution on or before January 28, 2027 limiting any tax increases to the District's 4.8% adjusted index; and

WHEREAS, by adopting such a Resolution, the District will not be subject to the remainder of the timelines established in Act 1, but the District will also be barred from seeking any of the index exceptions permitted within Act 1 or otherwise raising any existing taxes in excess of 4.8%; and

WHEREAS, the Dallastown Area School District Board of Directors (hereinafter "Board") has made the decision that it shall not raise the rate of any tax for the support of the District for the 2027-2028 fiscal year by more than its 4.8% index; and

WHEREAS, the Board understands that adoption of such a Resolution will not excuse the District from the budget adoption requirements and deadlines imposed by Section 687 of the Pennsylvania Public School Code (hereinafter "School Code"), 24 P.S. §6-687;

AND NOW, on this 19th day of November 2026, it is hereby RESOLVED by the Board that:

1. The Board certifies that it will not increase any school district tax for the 2027-2028 school year by more than 4.8%.

2. The Board certifies that it will comply with the procedures set forth in 24 P.S. §6-687, for the adoption of its proposed and final 2027-2028 annual budget.

3. The Board certifies that increasing any tax at a rate less than or equal to the index will be sufficient to balance its final annual budget for the 2027-2028 fiscal year.

4. Within five days of the Board's adoption of this Resolution, the District's Administration is directed to:

a. Submit the appropriate documents containing the District's information relating to the proposed increase in the rate of a tax levied for the support of the District to the Department, and

b. Send a copy of this Resolution to the Department.

5. The Board understands and agrees that by passing this Resolution it is not eligible to seek referendum exceptions under Section 333(f) of Act 1 and is not eligible to request approval from the voters through a referendum to increase a tax rate by more than the index as established for the 2027-2028 fiscal year.

6. Once this Resolution is passed, the Administration of the District is not required to comply with the preliminary budget requirements set forth in Paragraphs (a) and (c) of Section 311 of Act 1 unless the Department determines that the District's tax, as reflected in the information conveyed to the Department in Paragraph 4.a. above, will exceed the District's index.

ATTEST:

BOARD OF SCHOOL DIRECTORS OF THE DALLASTOWN AREA SCHOOL DISTRICT

By:_____
Board Secretary

By: _____
Board Vice President

(School District Seal)

Summary of the Bond Fund
11/6/2026

	Previous Month Total	October Expense	October Interest	New Balance
2023 Bond Fund	(0.00)			(0.00)
2026 Bond Fund	27,791,448.77	3,327,061.84	271,298.19	24,735,685.12
	Total Bond Fund Cash Balance Thru October			**$ 24,735,685.12**

Project Costs to Date

Leaders Heights Project	$	35,590,934.67
Ore Valley Project	$	909,086.32
York Township Project	$	11,770,786.39
TOTAL	**$**	**48,270,807.38**

Leaders Heights Elementary Project

Approved Budget	$	37,213,266
Estimated Final Cost of Project	$	36,263,266
Difference	**$**	**950,000**

Leaders Heights Elementary Project				**Total Cost of Project**
		A+B+D		$35,840,579

Vendor	**Descriptions**	**A** **Board Approved Contract Amount**	**B** **Change Orders**	**C** **Amount Paid to Date**	**(A + B) - C** **Outstanding Balance**
Lobar, Inc.	General Contractor	$ 20,752,000.00	$ 555,252.67	$ 21,296,752.67	$ 10,500.00
North Bay Mechanical	Mechanical Contractor	$ 4,310,000.00	$ 7,032.00	$ 4,080,475.20	$ 236,556.80
Jay R. Reynolds	Plumbing Contractor	$ 1,645,400.00	$ 42,159.00	$ 1,687,559.00	$ -
McCarty & Son, Inc.	Electrical Contractor	$ 3,609,272.00	$ (32,607.46)	$ 3,576,664.54	$ -
Pre-Purchased Equipment - Trane	Mechanical Equipment	$ 678,325.00	$ -	$ 678,325.00	$ -
Pre-Purchased Equipment - Graybar	Electrical Equipment	$ 76,291.00	$ -	$ 73,703.00	$ 2,588.00
Pre-Purchased Equipment - Winter Engine	Emergency Equipment	$ 69,200.00	$ -	$ 69,200.00	$ -
Total		**$ 31,140,488.00**	**$ 571,836.21**	**$ 31,462,679.41**	**$ 249,644.80**

Soft Cost Budget		**$ 6,072,778.00**			
Vendor	**Descriptions**	**Estimated Cost Amount**	**Change Orders**	**Amount**	**Outstanding Balance**
RLPS Architects	Architect	$ 1,762,726.00		$ 1,800,010.80	$ (37,284.80)
Site Design Concepts	Civil Engineer	$ 311,400.00		$ 47,375.63	$ 264,024.37
Abacus	Construction Manager	$ 325,000.00		$ 351,390.00	$ (26,390.00)
Cumberland Analytical	Asbestos Consultant	$ 30,000.00		$ 27,230.00	$ 2,770.00
R.L. Abatement	Asbestos Contractor	$ 100,000.00		$ 123,394.04	$ (23,394.04)
ECS Mid-Atlantic	Geotechnical Borings	$ 17,600.00		$ 27,790.00	$ (10,190.00)
ECS Mid-Atlantic	Special Inspections	$ 100,000.00		$ 91,234.95	$ 8,765.05
York Township	Engineering Review	$ 30,005.00		$ 42,013.00	$ (12,008.00)
TBD	Commissioning	$ 100,000.00		$ 48,531.53	$ 51,468.47
River Valley Landscaping Inc.	Playground Equipment	$ 200,000.00		$ 196,116.00	$ 3,884.00
Miscellaneous Expenses	Application Fees	$ 137,700.00		$ 99,185.35	$ 38,514.65
Miscellaneous Expenses	Technology	$ 778,512.00		$ 362,219.65	$ 416,292.35
Miscellaneous Expenses	Furniture	$ 934,215.00		$ 911,764.31	$ 22,450.69
Miscellaneous Expenses	Construction Contingency	$ 1,245,620.00	$ 571,836.21		$ 673,783.79
Total Soft Cost Expenses		**$ 6,072,778.00**	**$ 571,836.21**	**$ 4,128,255.26**	**$ 1,372,686.53**

D

Ore Valley Elementary Project

Approved Budget	TBD
Estimated Final Cost of Project	$ -
Difference	**$ -**

Ore Valley Elementary Project			**Total Cost of Project** A+B+D	
				$909,086

Vendor	Descriptions	A Board Approved Contract Amount	B Change Orders	C Amount Paid to Date	(A + B) - C Outstanding Balance
TBD	General Contractor	$ -	$ -	$ -	$ -
TBD	Mechanical Contractor	$ -	$ -	$ -	$ -
TBD	Plumbing Contractor	$ -	$ -	$ -	$ -
TBD	Electrical Contractor	$ -	$ -	$ -	$ -
Total		**$ -**	**$ -**	**$ -**	**$ -**

Soft Cost Budget **TBD**

Vendor	Descriptions	Estimated Cost Amount	Change Orders	Amount	Outstanding Balance
RLPS Architects	Architect	$ 275,000.00		$ 851,651.59	$ (576,651.59)
Site Design Concepts	Civil Engineer	$ -		$ 44,726.73	$ (44,726.73)
TBD	Construction Manager	$ -			$ -
TBD	Asbestos Consultant	$ -			$ -
TBD	Asbestos Contractor	$ -			$ -
TBD	Geotechnical Borings	$ -			$ -
TBD	Special Inspections	$ -			$ -
York Township	Engineering Review	$ -		$ 4,803.00	$ (4,803.00)
TBD	Commissioning	$ -			$ -
TBD	Playground Equipment	$ -			$ -
Miscellaneous Expenses	Application Fees	$ -		$ 7,905.00	$ (7,905.00)
Miscellaneous Expenses	Technology	$ -			$ -
Miscellaneous Expenses	Furniture	$ -			$ -
Miscellaneous Expenses	Construction Contingency	$ -			$ -
Total Soft Cost Expenses		**$ 275,000.00**	**$ -**	**$ 909,086.32**	**$ (634,086.32)**

D

York Township Elementary Project

Approved Budget	$	30,703,014
Cost of Front Entrance	$	(882,133)
Building Construction Cost	$	29,820,881
Estimated Final Cost of Project		TBD
Difference	**$**	**-**

York Township Elementary Project

Total Cost of Project

A+B+D $28,430,496

Vendor	Descriptions	A Board Approved Contract Amount	B Change Orders	C Amount Paid to Date	(A + B) - C Outstanding Balance
Lobar Inc.	General Contractor	$ 13,659,000.00	$ 39,758.97	$ 3,060,084.29	$ 10,638,674.68
Myco Mechanical Inc.	Mechanical Contractor	$ 5,074,000.00	$ 20,254.58	$ 3,086,910.89	$ 2,007,343.69
Jay R. Reynolds Inc.	Plumbing Contractor	$ 1,861,600.00	$ 36,124.00	$ 847,327.59	$ 1,050,396.41
Lobar Inc.	Electrical Contractor	$ 5,000,000.00	$ -	$ 2,050,030.93	$ 2,949,969.07
York Excavating LLC	Site Contractor	$ 798,289.00	$ (4,866.29)	$ 793,422.71	$ -
Engles & Fahs, Inc.	Electrical Contractor	$ 88,710.00	$ -	$ 88,710.00	$ -
Pre-Purchased Equipment - Colonial Electic	Electrical Equipment	$ 66,925.00		$ 53,599.57	$ 13,325.43
Total		**$ 26,548,524.00**	**$ 91,271.26**	**$ 9,980,085.98**	**$ 16,659,709.28**

Soft Cost Budget **$ 4,154,490.00**

Vendor	Descriptions	Estimated Cost Amount	Change Orders	Amount	Outstanding Balance
RLPS Architects	Architect	$ 1,539,866.00		$ 1,318,248.33	$ 221,617.67
Site Design Concepts	Civil Engineer	$ 20,450.00		$ 41,869.29	$ (21,419.29)
Transportation Resource Group	Traffic Engineer	$ 18,000.00		$ 11,794.25	$ 6,205.75
Abacus	Construction Manager	$ 300,000.00		$ 75,820.00	$ 224,180.00
Cumberland Analytical	Asbestos Consultant	$ 10,000.00		$ 610.00	$ 9,390.00
R.L. Abatement	Asbestos Contractor	$ 20,000.00		$ 8,170.00	$ 11,830.00
ECS Mid-Atlantic	Special Inspections	$ 50,000.00		$ 40,030.00	$ 9,970.00
ECS Mid-Atlantic	Special Inspections (Front Ent.)	$ 5,800.00		$ 5,741.25	$ 58.75
York Township	Engineering Review	$ 46,793.00		$ 37,504.00	$ 9,289.00
TBD	Commissioning	$ 75,000.00			$ 75,000.00
TBD	Playground Equipment	$ -			$ -
Miscellaneous Expenses	Application Fees	$ 77,442.00		$ 68,570.60	$ 8,871.40
Miscellaneous Expenses	Technology	$ 530,970.00		$ 182,342.69	$ 348,627.31
Miscellaneous Expenses	Furniture	$ 663,713.00			$ 663,713.00
Miscellaneous Expenses	Construction Contingency	$ 796,456.00	$ 91,271.26		$ 705,184.74
Total Soft Cost Expenses		**$ 4,154,490.00**	**$ 91,271.26**	**$ 1,790,700.41**	**$ 2,272,518.33**

D

Project Status Report

Project Name: DASD- York Township Elementary School Project

Month: November 2026

Focus Area: Additions and Alterations Phase 1A

DALLASTOWN AREA SCHOOL DISTRICT
York Township Elementary School

November 10 2026



Prepared By: Fred Kendall

Table of Contents

1 Executive Summary Report No. 04

2 Schedule

3 Progress Photos

Notice to proceed date: December 11 2025
Original contract completion date: May 01 2028
Extension of time requested: 0 days
Extension of time approved: 0 days
Percent complete 45 %

Schedule Status: -

Phase 1A- 2026-2027 School year in Session

BUDGET STATUS:

Contract amount: $25,594,600.00 *Total billed to date: $11,459,217.37*
Approved change orders: $76,757.86 *Paid to date: $10,312,638.31*
Revised contract amount: $25,671,357.86
Pending changes:

***PENDING ISSUES**:*

***BRIEF PROJECT STATUS**:*

- *Select Building Demolition on going*
- *Courtyard Stone and Trench Drain Complete*
- *Phase 1A Meter Pit installed. Water Authority Connection Complete*
- *Phase 1A New Storm line and Fixtures Complete*
- *Phase 1A Exterior Stairs at Retaining Wall Complete*
- *Phase 1A Window Demolition at 90%*
- *Phase 1A New Window Frame Installation 90%*
- *Phase 1A Interior Metal Stud and Drywall 98%*
- *Phase 1A Existing Interior Classroom Painted*
- *Phase 1A New Addition Classroom Metal Studs Complete*
- *Phase 1A Loading Dock Walls Poured.*
- *Phase 1A CMU at Stair 1 Complete*
- *Phase 1A Brick Veneer Started on New Addition.*
- *Phase 1A New Addition CMU to Bearing Complete*
- *Phase 1A New Addition MEP CMU RO on going.*
- *Phase 1A Electrical RO first and second floor 99%*
- *Phase 1A Prime and Paint Corridor Walls Second Floor on going.*
- *Phase 1A Mechanical piping VAV's 1st and 2nd Floor 95%*
- *Phase 1A Mechanical Duct 1st and 2nd Floor 95%*
- *Phase 1A Mechanical Piping Insulation on going.*

Progress Photos



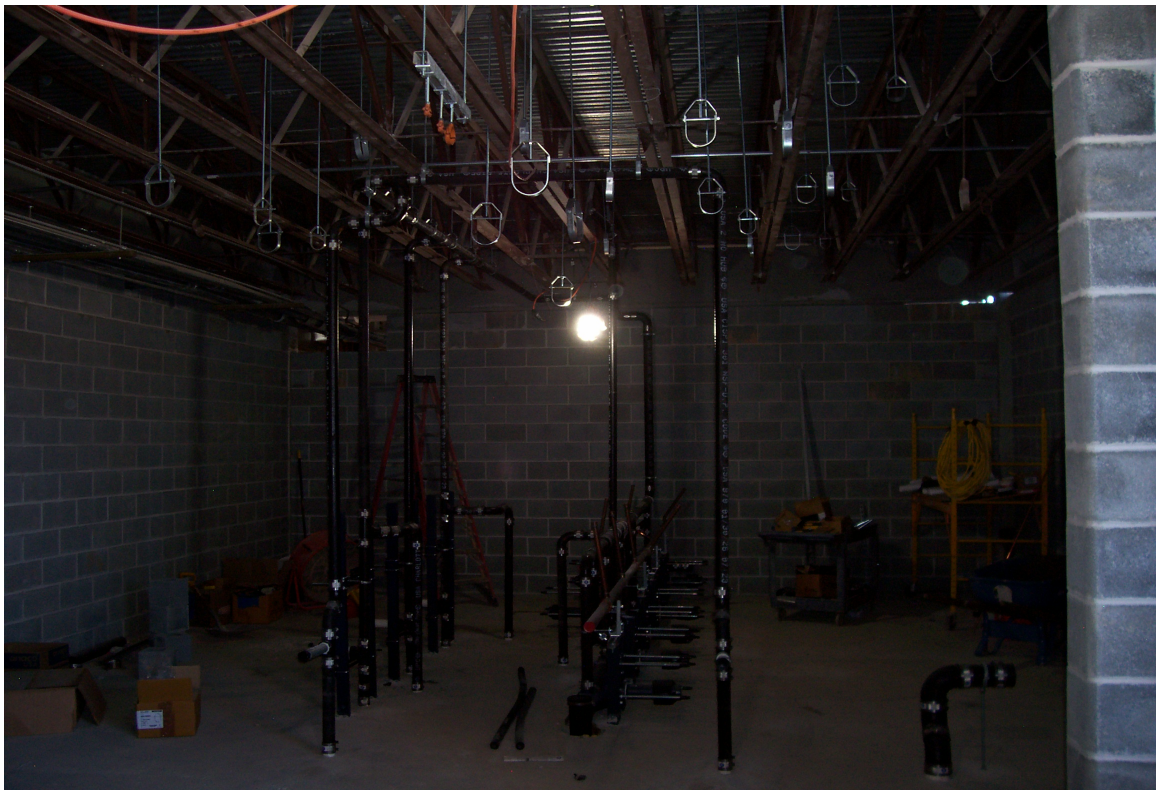














Ore Valley Elementary

Board Update

November 12, 2026



Design Progression 2026 - 2027

March - May	2026	Design Development Production & Steering Committee Meetings
May 18	2026	Faculty & Staff Meetings
June 23	2026	Interior Finishes Review
July 1	2026	York County Planning & York Township submissions
July 9	2026	Board Meeting – Design Update
July - October	2026	Construction Document Production
November 12	**2026**	**Board Meeting – Project Update**
Dec. – January	**2027**	***Pricing* Summer 2027 Project**
Sept. – Oct.	**2027**	**Additions & Renovations Project Bid**
June	**2028**	**Anticipated Start of Add & Reno Project**

TODAY





EXISTING SITE PLAN



DALLASTOWN AREA SCHOOL DISTRICT
DEDICATION TO EXCELLENCE

SUMMER 2027 WORK

Summer 2027 Work

Site Improvements

- Driveway
- Retaining Wall
- Storm Water Facilities
- Chestnut Hill Road
- Asphalt Pavement
- Sidewalk & Curbing

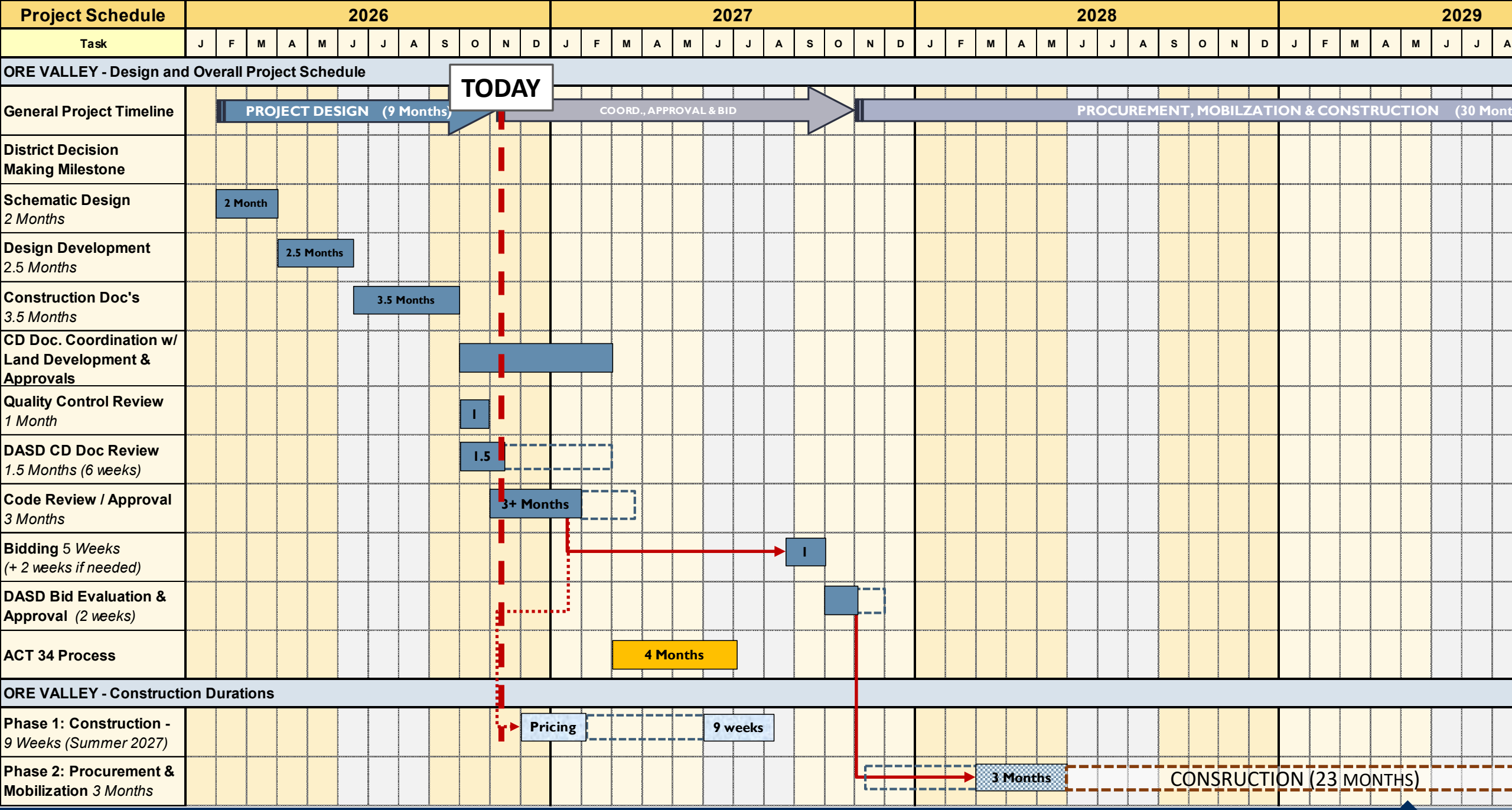
Budget Estimate:

- $970,000 (*bid*)



DALLASTOWN AREA SCHOOL DISTRICT
DEDICATION TO EXCELLENCE

PROPOSED SITE PLAN


Project Schedule
2026
2027
2028
2029
Task
J F M A M J J A S O N D J F M A M J J A S O N D J F M A M J J A S O N D J F M A M J J A
ORE VALLEY - Design and Overall Project Schedule
TODAY
General Project Timeline
PROJECT DESIGN (9 Months)
COORD., APPROVAL & BID
PROCUREMENT, MOBILZATION & CONSTRUCTION (30 Mont
District Decision Making Milestone
Schematic Design
2 Months
2 Month
Design Development
2.5 Months
2.5 Months
Construction Doc's
3.5 Months
3.5 Months
CD Doc. Coordination w/ Land Development & Approvals
Quality Control Review
1 Month
1
DASD CD Doc Review
1.5 Months (6 weeks)
1.5
Code Review / Approval
3 Months
3+ Months
Bidding 5 Weeks
(+ 2 weeks if needed)
1
DASD Bid Evaluation & Approval (2 weeks)
ACT 34 Process
4 Months
ORE VALLEY - Construction Durations
Phase 1: Construction -
9 Weeks (Summer 2027)
Pricing
9 weeks
Phase 2: Procurement & Mobilization 3 Months
3 Months
CONSRUCTION (23 MONTHS)
PROJECT SCHEDULE

THANK YOU



Dallastown High School Athletic Facilities Upgrades

The LandTek Group, LLC. "Contractor" is pleased to present the following proposal to Dallastown High School ("Owner"). The LandTek Group pricing is based on the Equalis contract. The Cooperative Council of Governments (CCOG), an Equalis Group Lead Agency, issued RFP #COG-2138 for Sports Construction Services on 10/7/2022, using a rigorous, nationally compliant, and transparent competitive public sector procurement process. CCOG subsequently entered into Contract #COG-2183C with The LandTek Group. CCOG awarded the contract to The LandTek Group as the highest-ranking respondent whose proposal was most advantageous to CCOG, with price as the primary evaluation criteria. The LandTek Group was not only awarded based on the lowest price, but also ranked highest in best value including products, services, capabilities, and qualifications.

Contract#:
COG-2138C
Lead Agency:
CCOG
Current Term:
12.01.2022 – 12.31.2026

Click on the following ***Equalis Group*** hyperlink for contract due diligence documentation:
Contract Confirmation Letter

Date: 11/6/2026

Dallastown High School Athletic Facilities Upgrades - Proposal #26-248R4R2

Proposal based on plans and specifications prepared by Side Design Concepts, Inc., with drawings dated 9.02.26.
With additional information received 10.14.26

Scope of Work – Base Bid:

General Conditions –
- Mobilization/ Demobilization
- Temporary Facilities
- Site Supervision/ Project Management
- Construction Fence
- Site Layout

Erosion Control Measures -
- Construction Entrance
- Inlet Protection
- Silt Sock – 12", 18", 24", & 32" Dia
- Erosion Matting

Removals -
- Fence Removal
- Netting Removal
- Bleacher & Bench Removal
- Asphalt Removal
- Concrete Pad Removal
- Water Line Removal

www.landtekgroup.com
105 Sweeneydale Ave
Bay Shore, NY 11706

Earthwork – Site to be raised+/-.75’ to minimize soil export
- Strip and Stockpile Topsoil
- Cut and Fill Site to Subgrade
- Fine Grade and Compact
- Respread Topsoil
- Export Excess Topsoil

Site Drainage -
- Supply and Install Solid HDPE Piping Various Sizes
- Supply and Install Area Drains, Catch Basins, Manholes, OCSs, and Headwalls
- Supply and Install All Work Associated with Sport Field Detention Basin and Parking Lot Detention Basin

Asphalt -
- Supply and Install PDOT #2A Base, 6" Under All Pavements
- Pave HMA Walkway, 3" TC
- Pave HMA Parking Lot and Emergency Access Way, 1.5" TC/ 2.5" BC
- Striping, Signage, and Precast Wheel-stops for Parking Lot

Concrete -
- Supply and Install #57 Base, 4" Under All Flatwork
- Pour Concrete Walkways, 4”
- Pour Concrete Dumpster Pad, 8”
- Pour ADA Ramp & Stairs
- Pour 12" x 18" Synthetic Turf Anchorage Curb
- Pour 8" x 18" Parking Lot Curb
- Pour 8” x 18” Cheek Wall
- Pour Grade Beams, Piers with Footings, and Flat Work for Bleachers

Modular Block Retaining Wall -
- Supply and Install Modular Block Retaining Walls

Synthetic Turf and Base -
- Supply and Install 6" Drainable Stone Base
  - Includes Geotextile Fabric, Panel Drains, Base Stone, and Finishing Stone
- Supply and install EcoNailer for Turf Anchorage
- Supply and Install Hellas Matrix 2" Over 16mm Pad
  - Includes Inlays – Football (Numbers, Arrows, Hash Marks, & Grid Iron), Men’s & Women’s LAX, Soccer, & Field Hockey
  - Provide 10 Year Manufacturers Warranty on Turf System
- Supply and Install Football Goal Posts with Pads

Fencing, Railing, and Netting -
- Supply and Install 4' H Black Vinyl Chain Link Fence with Gates
- Supply and Install 6' H Black Vinyl Chain Link Fence with Gates
- Supply and Install Post & Chain Gate
- Supply and Install 20' High Ballstopper
- Supply and Install ADA Compliant Handrail

Flagpole -
- Relocate Existing Flagpole

Scoreboard -
- Relocate Existing Scoreboard

Electrical -
- Supply and Install Power Service and Panel
- Supply and Install Four Pole Musco LED Lighting System with Controls

- Supply and Install Six 15' H Parking Lot Lights
- Supply and Install New 60 and 100 Amp Service

Electrical Continued –

- Supply and Install Conduits and Pull Boxes
- Supply and Install Wiring

Grandstands -

- Supply and Install 6' Row x 102' Elevated Grandstand (296 Seat)

Landscaping Site Restoration -

- River Stone Landscape Bed
- Plantings
- Seeding and Mulching

Project Cost **$3,295,000.00**

Scope of Work – Alternate 1 – Bonds (if Required):

- Provide payment and performance bonds

Alternate 1 Cost **$38,000.00**

Scope of Work – Alternate 2 – Add for Summer Start*:

- Add to start project in peak season (Mid-May to September)

Alternate 2 Cost **$50,000.00**

Please feel free to reach out to any member of our project team with questions about this proposal:

Chris Spitznas
Business Development Manager
The LandTek Group, LLC.
856-261-3971
c.spitznas@LandTekgroup.com

Shamus Petrucelli
Business Development Manager
Tencate Grass, LLC
412-335-0403
s.petrucelli@tencategras.com

Thank you again for your interest in LandTek, we look forward to working with you.

The present proposal serves to provide an overview of the terms and conditions governing the business relationship between the parties for the completion of the above-referenced transaction. The parties hereby undertake to subsequently formalize their agreement by signing a more detailed agreement and/or purchase order ("Contract") and as such the amount listed herein shall be an estimate which will be formalized in said Contract.

By its signature(s) below, the customer acknowledges having read and accepted this proposal and undertakes to be bound by it.

X

Owner (Signature)

The LandTek Group, LLC. holds the Cooperative Purchase contract, any PO for Contract must be made out to The LandTek Group, LLC.
105 Sweeneydale Ave, Bay Shore, NY 11706

Exclusions:

- Sales tax, PA use tax included
- Permits and inspection fees
- Architectural and engineering fees
- Removal & disposal of contaminated, impacted, or hazardous material not meeting requirements for clean fill
- Removal & relocation of utilities
- Hazardous material/asbestos abatement
- Nighttime or weekend work
- Cold/hot weather concrete, additives and protection
- Supply chain disruption cost increases
- Rock excavation
- Repair of roadways or walkways damaged by typical construction traffic
- Testing or inspection fees
- Ground dewatering

Terms & Conditions:

The following provisions shall serve as the basis of an agreement between "Contractor" and "Owner" in connection with the supply and installation of products and services in accordance with the present cooperative purchasing proposal:

a) Pricing is valid for 90 days

b) Pricing is based off prevailing wage

c) Delays and cost increases of raw materials and/or labor due to disrupted supply chains and fluctuation in market conditions may occur.

d) This bid proposal and its acceptance is subject to strikes, accidents, delays beyond our control and *force majeure.*

e) "Contractor" shall not be a party to any penalty clauses and/or liquidated damages provisions.

f) The parties acknowledge and agree that Contractor shall not be entitled to seek or obtain any increase in the proposal sum unless changes are approved by "Owner". If there are any changes in proposal scope, memorialized in approved Change Orders, that require additional supplies, materials or equipment, the cost associated with these items will be additional to the proposal.

g) A material deposit may be required to hold pricing for an extended period of time. This item will be discussed during the creation of a contractual agreement.

h) Progress Payments: Based upon Applications for Payment submitted to the Owner by the Contractor and Certificates for Payment issued by the Owner, the Owner shall make progress payments on account of the Contract Sum.

i) The period covered by each Application for Payment shall be one calendar month ending on the last day of the month.

j) Each Application for Payment shall be based on the most recent schedule of values submitted by the Contractor.

k) In the event that "Contractor" pursues the collection of payment of any past-due invoice, "Contractor" shall have the right to recover all charges and expenses, including attorney fees, related with the collection operations.

l) **Confidential Information**. In the performance of this agreement, employees of each party may receive confidential information and materials of the other ("Confidential Information"). Confidential Information includes (i) either party's business or financial information and plans; (ii) the price, scope, terms and existence of this Agreement or any agreement between LandTek and its customers; (iii) any other items identified as being confidential by either party. Confidential Information will not include information that the receiving party can show: (a) is or becomes publicly known or available through no fault of the receiving party; (b) was in its possession prior to receipt from the disclosing party, as evidenced by business records; (c) was lawfully obtained from a third party who has the right to make such disclosure; (d) is

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105 Sweeneydale Ave
Bay Shore, NY 11706

independently developed as can be shown by documentation; or (e) is produced in compliance with applicable law or a court order, provided the receiving party first gives the disclosing party reasonable notice of such law or order. Both parties agree for themselves, and their employees that such information will be kept confidential, using the same degree of care that each party uses to protect its own confidential information, and not disclosed to third parties.

m) This proposal is based on using AIA document A101-2017 as a contract document with the following premises: Section 6.2 building dispute resolution will be arbitration pursuant to section 15.4 of AIA A201-2017

n) **Indemnification-** If required by Owner will be for any occurrence that was caused by the Contractor's fault or negligence during the contract time period

o) **Insurance-** Limits are valued as such: Liability $1,000,000 per occurrence, Property Damage $1,000,000 per occurrence, Umbrella coverage $5,000,000, Workman's compensation as required by law

p) Contractor shall maintain all required insurance coverage throughout the duration of the project and shall name the Owner as an Additional Insured on its Commercial General Liability policy. A certificate of insurance evidencing such coverage and Additional Insured status will be provided upon request prior to commencement of work.

q) The Owner must have legal ownership of the land improved by this contract.

Dallastown Area School District

EDUCATIONAL PROGRAMS

2026/27 New Course Proposals - DAHS

November 2026 Information Item/Action Item

Mrs. McCauley and Mr. Greg Thoman

Athletic Performance and Careers Cohort

Building:	Dallastown Area High School
School Year:	2027-2028
Department:	Health/PE
Grade/Level:	10-11
Proposed Course Name:	**Athletic Performance and Careers Cohort**
Prerequisite(s):	N/A
Duration:	3 Trimesters - **3 Parts** *(Each Part Meets 2 days/cycle)*

Description: Athletic Performance and Careers Cohort is designed for 10th and 11th-grade students interested in improving athletic performance, developing lifelong wellness habits, and exploring careers in athletics, fitness, coaching, sports medicine, nutrition, and officiating. Students examine the science and application of physical training, nutrition, recovery, mental performance, goal-setting, leadership, injury prevention, and sport management. Students apply classroom knowledge through practical experiences and career-based certifications. The course is designed to manage up to 90 students per year. Those 90 students would be split into 3 groups that would rotate through the 3 courses described below during Period 5 across all three trimesters

Component 1: Course Code: T0956FA - Strength Training - .5 Physical Education Credits
Component 2: ⭐ Course Code: T0965Q - Athletic Performance Training . 5 Physical Education Credits
Part 3: Course Components below will be offered every other year
Component 3 (Y1): Course Code:T0755A - Athletic Administration - .5 Elective Credits

- Referee certification - PIAA waives $40 fee for Junior officials
    - Students would need to get Act 34 ($22), Act 51 ($13), and Act 114($24.95) clearances
- Coaching certifications $50 - Fundamentals of Coaching Course (NFHS)

Component 3 (Y2): Course Code: T0972A - First Aid/CPR & Athletic Training - .5 Electives Credits

- First Aid & CPR certifications - $10.60 (American Red Cross Responding to Emergencies Cert)

Scheduling Process: During the scheduling window, students would select T0965Q, and Skyward would select the two additional courses through the Skyward linking process. Students would receive 3 independent grades for each course. The final grade would be calculated at the end of Trimester 3.

Career Pathway Connection:	Health Science, Human Services, & Education
Staffing Implications:	None
Budget Implications, if any (text, technology, equipment):	Resources needed are as follows: Volt Strength Training Programs $2,000 (annual)

⭐ **New Course Component - Athletic Performance Training (Part 2 of 3)**

Building:	Dallastown Area High School
School Year:	2027
Department:	Health/PE
Grade/Level:	10 - 11
Proposed Course Name:	Athletic Performance Training
Prerequisite(s):	None
Duration:	1 Trimester (Delivered all year. 2 days per cycle)

Description: Athletic Performance Training focuses on improving overall fitness and athletic performance through activities that develop speed, power, agility, balance, coordination, reaction time, cardiovascular fitness, flexibility, mobility, and injury prevention. Students will participate in functional and sport-specific training, set personal performance goals, and monitor their progress while applying proper training techniques. Career integration may include exploring opportunities in athletic training, personal training, strength and conditioning, coaching, physical therapy, sports medicine, and other fitness-related fields.

Career Pathway Connection:	Health Science, Human Services, & Education
Staffing Implications:	None
Budget Implications, if any (text, technology, equipment):	None