

LEA Name : Kutztown Area SD
Address : 251 Long Lane
Kutztown , PA 19530

County : Berks
AUN Number : 114064003
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2022

Pennsylvania Department of Education
&

Office of Comptroller Operations

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

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

Chief School Administrator Signature

Date

Board Secretary Signature

Date

Elizabeth Siteman

(484)641-5526

Ext :

Contact Person

Contact Person Telephone Number

esiteman@kasd.org

Contact Person E-mail Address

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending 6/30/2022
(Pursuant to PA School Code Section 218(b))

LEA Name : Kutztown Area SD
AUN Number : 114064003
County : Berks

Audit Certification Due: 12/31/2022

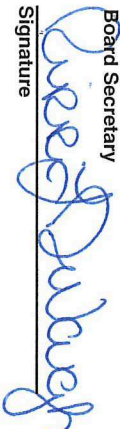
This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).

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

Chief School Administrator

Signature

11/30/2022
Date

Board Secretary

Signature

11.30.2022
Date

Elizabeth Stiemman

(484)641-5526 Ext :

Contact Person

Contact Person Telephone Number

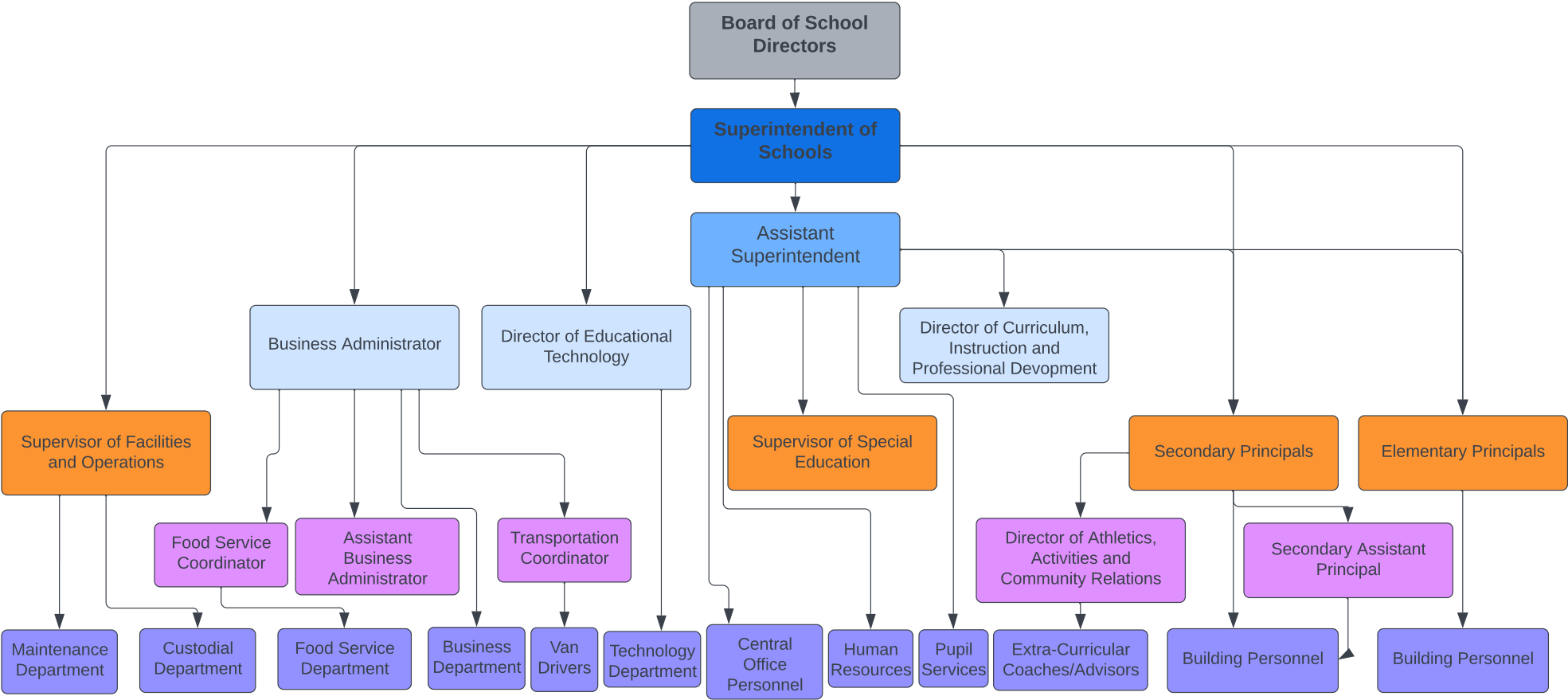
eslieman@kasd.org

Contact Person E-mail Address

Contact Person Fax Number

Kutztown Area School District

Section: Local Board Procedures
Title: 008 - Organizational Chart
Adopted: September 21, 2009
Revised: October 17, 2011
October 15, 2012
September 16, 2013
April 4, 2022
November 17, 2014
September 21, 2015
September 4, 2018



Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	March 18, 2002
Last Revised	October 18, 2010

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

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

1. New entity-wide financial statements reflecting the overall financial position of the district.
2. Long-term focus for school district activities.
3. Narrative overview and analysis.
4. Information on major funds.
5. Expanded budgetary reporting.

Definition

A **capitalized asset** shall be any asset acquired by donation or purchase that has a useful life of longer than one (1) year or extends the life of another capitalized asset or increases its value and meets a specific dollar threshold.

Authority

Participation of the school district in any such activity shall be in accordance with Board policy.[\[1\]](#)[\[2\]](#)

Delegation of Responsibility

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy in accordance with district administrative regulations is delegated to the Business Administrator, in cooperation with the local independent auditor.

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

The Business Administrator shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.

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

Guidelines

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

All capitalized assets shall be recorded at historical cost at acquisition date or estimated cost if acquired prior to the date of the initial inventory. Any donated capital asset shall be recorded at the date of donation using the fair market value of the item at that date.

A dollar threshold for each asset shall be set at an appropriate level. Administration should periodically review these levels with assistance from the local independent auditor and make any modifications necessary.

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

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

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

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

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

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

Legal 1. 24 P.S. 218
 2. 24 P.S. 613

Governmental Accounting Standards Board, Statement No. 34

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
10001	A PY AFR Revision has been started but has not been fully submitted. The CY AFR will not be approved until the PY revision is complete including all required signature documents. Please acknowledge your understanding of this by either entering the date the PY revision will be completed or stating that this revision was started in error and can be deleted by CFRS staff.	No PY AFR Revision necessary, please delete.
30721	A large variance exists between federal revenues (8000's & 6830's) and federal expenditures reported in the Governmental Funds. NOTE: Expenditures funded with IDEA pass thru, Medical Access, and QSCB/QZAB should be reported as federal expenditures. Correct data or enter a justification. Governmental Fund Federal Revenues: \$1,621,422.22 Governmental Fund Federal Expenditures: \$1,188,669.24	ESSER Funds expenditures in 20-21, revenues recorded in 21-22 due to delay in grant application approval.
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$1,041,250.72 2700-513, PY AFR Amount: \$923,853.38	Transportation costs in 20-21 were substantially lower due to covid schedules.
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2350: \$6,750.00 Prior Year SESS Schedule 2350: \$4,267.00	Additional special education legal expenses in 21-22.
50600	HCB Schedule, Enterprise Fund Total cannot exceed REP report for Object 200, all Functions total reported for all Enterprise Funds. HCBS, Enterprise Fund Total: \$62,536.00 REP, Object 200, Enterprise Fund: \$48,514.00	REP, Object 200 is decreased by OPEB valuation adjustment. Actual expenditures are recorded on HCBS.

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	2,494,431	85,007			
0110	Investments	6,040,242				
0120	Taxes Receivable	853,495				
0130	Due From Other Funds					
0141	Due From Other Governments	110,673				
0142	State Revenue Receivable	1,125,886				
0143	Federal Revenue Receivable	287,487				
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories					
0180	Prepaid Expenses (Expenditures)	11,992				
0190	Other Current Assets	585				
Total Assets		\$10,924,791	\$85,007			
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$10,924,791	\$85,007			

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents			250,752		
0110	Investments			263,564		
0120	Taxes Receivable					
0130	Due From Other Funds			103,956		
0141	Due From Other Governments					
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets				\$618,272		
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources				\$618,272		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100	Cash and Cash Equivalents	2,830,190
0110	Investments	6,303,806
0120	Taxes Receivable	853,495
0130	Due From Other Funds	103,956
0141	Due From Other Governments	110,673
0142	State Revenue Receivable	1,125,886
0143	Federal Revenue Receivable	287,487
0145	Other Intergovernmental Revenue Receivable	
0146	Due from Primary Government	
0147	Due from Component Unit	
0150	Other Receivables	
0170	Inventories	
0180	Prepaid Expenses (Expenditures)	11,992
0190	Other Current Assets	585
Total Assets		\$11,628,070
0910	Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources		\$11,628,070

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Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	82,202				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	364,570	413			
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt	124,912				
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,515,706				
0462 Payroll Deductions and Withholding	1,583,436				
0480 Unearned Revenues	112,496				
0490 Other Current Liabilities					
Total Liabilities	\$3,783,322	\$413			
0950 Deferred Inflows of Resources	428,915				
Fund Balances					
0810 Nonspendable Fund Balance	12,577				
0820 Restricted Fund Balance		84,594			
0830 Committed Fund Balance	3,361,928				
0840 Assigned Fund Balance	418,600				
0850 Unassigned Fund Balance	2,919,449				
Total Fund Balances	\$6,712,554	\$84,594			
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$10,924,791	\$85,007			

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable					
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues					
0490	Other Current Liabilities					
Total Liabilities						
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance			618,272		
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances				\$618,272		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances				\$618,272		

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Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds		82,202
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable		364,983
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		124,912
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits		1,515,706
0462 Payroll Deductions and Withholding		1,583,436
0480 Unearned Revenues		112,496
0490 Other Current Liabilities		
Total Liabilities		\$3,783,735
0950 Deferred Inflows of Resources		428,915
Fund Balances		
0810 Nonspendable Fund Balance		12,577
0820 Restricted Fund Balance		702,866
0830 Committed Fund Balance		3,361,928
0840 Assigned Fund Balance		418,600
0850 Unassigned Fund Balance		2,919,449
Total Fund Balances		\$7,415,420
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$11,628,070

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Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	24,336,028	141,557			
7000 Revenue from State Sources	9,191,466				
8000 Revenue from Federal Sources	1,298,896				
Total Revenues	\$34,826,390	\$141,557			
Expenditures					
1000 Instruction	20,377,107				
2000 Support Services	11,291,278				
3000 Operation of Non-Instructional Services	865,160	128,288			
4000 Facilities Acquisition, Construction and Improvement Services	118,665				
5110 Debt Service	2,515,819				
5130 Refund of Prior Year Revenues / Receipts	3,414				
5140 Leases					
Total Expenditures	\$35,171,443	\$128,288			
Excess (Deficiency) Of Revenues Over Expenditures	(\$345,053)	\$13,269			
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds	9,315,000				
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing and Leases	118,665				
9300 Interfund Transfers - IN	30,798				
9400 Sale of or Compensation for Loss of Fixed Assets	23,343				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds	9,145,000				
5150 Bond Discounts					
5200 Interfund Transfers – Out	262,789				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$80,017				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues						
6000	Revenue from Local Sources			1,232		
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues				\$1,232		
Expenditures						
1000	Instruction					
2000	Support Services			5,113,262		
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services			225,410		
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases					
Total Expenditures				\$5,338,672		
Excess (Deficiency) Of Revenues Over Expenditures				(\$5,337,440)		
Other Financing Sources (Uses)						
9110	Face Value of Bonds Issued					
9120	Proceeds from Refunding of Bonds					
9130	Bond Premiums					
9200	Proceeds from Extended-Term Financing and Leases					
9300	Interfund Transfers - IN			262,789		
9400	Sale of or Compensation for Loss of Fixed Assets					
9710	Transfers from Component Units					
9720	Transfers from Primary Governments					
9910	Other Financing Sources Not Listed in the 9000 Series					
9990	Insurance Recoveries					
5120	Debt Service – Refunded Bonds					
5150	Bond Discounts					
5200	Interfund Transfers – Out					
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)				\$262,789		

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	24,478,817
7000	Revenue from State Sources	9,191,466
8000	Revenue from Federal Sources	1,298,896
Total Revenues		\$34,969,179
Expenditures		
1000	Instruction	20,377,107
2000	Support Services	16,404,540
3000	Operation of Non-Instructional Services	993,448
4000	Facilities Acquisition, Construction and Improvement Services	344,075
5110	Debt Service	2,515,819
5130	Refund of Prior Year Revenues / Receipts	3,414
5140	Leases	
Total Expenditures		\$40,638,403
Excess (Deficiency) Of Revenues Over Expenditures		(\$5,669,224)
Other Financing Sources (Uses)		
9110	Face Value of Bonds Issued	
9120	Proceeds from Refunding of Bonds	9,315,000
9130	Bond Premiums	
9200	Proceeds from Extended-Term Financing and Leases	118,665
9300	Interfund Transfers - IN	293,587
9400	Sale of or Compensation for Loss of Fixed Assets	23,343
9710	Transfers from Component Units	
9720	Transfers from Primary Governments	
9910	Other Financing Sources Not Listed in the 9000 Series	
9990	Insurance Recoveries	
5120	Debt Service – Refunded Bonds	9,145,000
5150	Bond Discounts	
5200	Interfund Transfers – Out	262,789
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		\$342,806

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items						
9920 Special Items – Gains						
9930 Extraordinary Items – Gains						
5520 Special Items – Losses						
5530 Extraordinary Items – Losses						
Net Change In Fund Balances		(\$265,036)	\$13,269			
Fund Balance						
0001 Fund Balance - Beginning of Fiscal Year		6,977,590	71,325			
Fund Balance - End Of Year		\$6,712,554	\$84,594			

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances				(\$5,074,651)		
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year			5,692,923		
Fund Balance - End Of Year				\$618,272		

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items		
9920	Special Items – Gains	
9930	Extraordinary Items – Gains	
5520	Special Items – Losses	
5530	Extraordinary Items – Losses	
Net Change In Fund Balances		(\$5,326,418)
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	12,741,838
Fund Balance - End Of Year		\$7,415,420

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Amounts Expressed in Whole Dollars		<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Assets And Deferred Outflows Of Resources						
Current Assets						
0100	Cash and Cash Equivalents	463,259			463,259	
0110	Investments					
0130	Due From Other Funds					
0141	Due From Other Governments					
0142	State Revenue Receivable	29			29	
0143	Federal Revenue Receivable	788			788	
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories	28,687			28,687	
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Current Assets		\$492,763			\$492,763	
Noncurrent Assets						
0211	Land					
0212	Site Improvements (Net)					
0220	Buildings and Building Improvements (Net)					
0230	Machinery, Equipment and Furniture (Net)	178,613			178,613	
0250	Construction in Progress					
0260	Long Term Prepayments					
0290	Other Noncurrent Assets					
Total Noncurrent Assets		\$178,613			\$178,613	
0910	Deferred Outflows of Resources	138,443			138,443	
Total Assets And Deferred Outflows Of Resources		\$809,819			\$809,819	

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	21,755			21,755	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	15,832			15,832	
0490 Other Current Liabilities					
Total Current Liabilities	\$37,587			\$37,587	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	52,817			52,817	
0570 Net Pension Liability	514,645			514,645	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$567,462			\$567,462	
Total Liabilities	\$605,049			\$605,049	
0950 Deferred Inflows of Resources	261,421			261,421	
Net Position					
0791 Net Investment in Capital Assets	178,687			178,687	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(235,338)			(235,338)	
Total Net Position	(\$56,651)			(\$56,651)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$809,819			\$809,819	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	63,765			63,765	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$63,765			\$63,765	
Operating Expenses					
100 Personnel Services – Salaries	226,888			226,888	
200 Personnel Services – Employee Benefits	48,514			48,514	
300 Purchased Professional and Technical Services	6,640			6,640	
400 Purchased Property Services	5,140			5,140	
500 Other Purchased Services	4,561			4,561	
600 Supplies	365,478			365,478	
740 Depreciation	19,346			19,346	
810 Dues and Fees	648			648	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures	137			137	
Total Operating Expenses	\$677,352			\$677,352	
Operating Income (Loss)	(\$613,587)			(\$613,587)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	748			748	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	71,171			71,171	
8000 Revenue from Federal Sources	896,402			896,402	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$968,321			\$968,321	
Income (Loss) Before Contributions And Transfers	\$354,734			\$354,734	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN	(30,798)			(30,798)	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$323,936			\$323,936	
0002 Net Position - Beginning of Fiscal Year	(380,588)			(380,588)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$56,652)			(\$56,652)	

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Amounts Expressed in Whole Dollars		<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities						
0011	Cash Receipts From Users	63,035			63,035	
0012	Cash Receipts From Assessments Made to Other Funds					
0013	Cash Receipts From Earnings on Investments					
0014	Cash Receipts From Other Operating Revenue					
0015	Cash Payments To Employees For Services	731,093			731,093	
0016	Cash Payments For Insurance Claims					
0017	Cash Payments To Suppliers For Goods and Services	321,605			321,605	
0018	Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities		(\$989,663)			(\$989,663)	
Cash Flows From Non-Capital Financing Activities						
0021	Receipts From Local Sources - 6000					
0022	Receipts From State Sources - 7000	71,830			71,830	
0023	Receipts From Federal Sources -8000	848,711			848,711	
0024	Notes and Loans Received (Repaid)					
0025	Interest Paid on Notes/Loans - 5100-830					
0026	Operating Transfers In (Out)/Residual Equity Trans					
0027	Operating Transfers In (Out) Primary Government / Comp Unit	(30,798)			(30,798)	
0028	Receipts From Refund of Prior Year Expenditures - 6991					
0029	Special and Extraordinary Gains (losses)					
0030	Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities		\$889,743			\$889,743	
Cash Flows From Capital and Related Financing Activities						
0031	Payments For Fac Acq, Const, and Imp - 4000	(43,936)			(43,936)	
0032	Gain / (Loss) on Sale of Fixed Assets - 6930					
0033	Proceeds From Extended Term Financing - 9200					
0034	Principal Paid on Financing Agreements					
0035	Interest Paid on Financing Agreements - 5100-830					
0036	(Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities		(\$43,936)			(\$43,936)	
Cash Flows From Investing Activities						
0041	Earnings on Investments - 6500	748			748	
0042	Purchase of Inv Securities / Deposits to Inv Pools					
0043	Receipts From Investment Pool Withdrawals					
0044	Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)		
Net Cash Prov By (Used for) Investing Activities	\$748	\$748

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:47 PM

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	(143,108)			(143,108)	
0004 Cash and Cash Equivalents Beginning of Year	606,368			606,368	
Cash and Cash Equivalents at Year End	\$463,260			\$463,260	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(613,587)			(613,587)	
Adjustments					
0051 Depreciation and Net Amortization	19,346			19,346	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	63,842			63,842	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(2,077)			(2,077)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	(13,202)			(13,202)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(768)			(768)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(1,326)			(1,326)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	(151,160)			(151,160)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	(86,012)			(86,012)	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(730)			(730)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(343,139)			(343,139)	
0067 Deferred Inflows (0950)	139,148			139,148	
Total Adjustments	(\$376,078)			(\$376,078)	
Cash Provided By (Used for) Total	(\$989,665)			(\$989,665)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 114064003 Kutztown Area SD

General Fund (10)

Printed 11/30/2022 12:40:49 PM

Page - 1 of 4

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	20,357,179.31			20,357,179.31
6112 Interim Real Estate Taxes	46,730.81			46,730.81
6113 Public Utility Realty Taxes	22,556.39			22,556.39
6114 Payments in Lieu of Current Taxes - State / Local	11,325.32			11,325.32
6120 Current Per Capita Taxes, Section 679	33,389.50			33,389.50
6141 Current Act 511 Per Capita Taxes	33,389.50			33,389.50
6143 Current Act 511 Local Services Taxes	34,854.38			34,854.38
6151 Current Act 511 Earned Income Taxes	1,940,036.57			1,940,036.57
6153 Current Act 511 Real Estate Transfer Taxes	555,510.35			555,510.35
6154 Current Act 511 Amusement Taxes	19,127.83			19,127.83
6411 Delinquent Real Estate Taxes	716,885.37			716,885.37
6420 Delinquent Per Capita Taxes, Section 679	5,198.71			5,198.71
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	5,198.70			5,198.70
6500 Earnings on Investments	14,058.32			
6700 Revenues from LEA Activities	23,818.00			
6832 Federal IDEA Revenue Received as Pass Through	262,405.33			
6833 Federal ARRA IDEA Revenue Received as Pass Through	60,120.53			
6910 Rentals	17,354.49			
6920 Contributions and Donations from Private Sources	49,397.49			
6944 Receipts from Other LEAs in Pennsylvania - Education	114.86			
6949 Other Tuition from Patrons	42,093.88			
6999 Other Revenues Not Specified Above	85,282.70			
TOTAL Revenue from Local Sources	\$24,336,028.34			\$23,781,382.74

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	3,624,811.77			
7112 Basic Education Funding-Social Security	521,014.71			
7160 Tuition for Orphans Subsidy	70,874.70			
7220 Vocational Education	34,226.96			
7271 Special Education funds for School-Aged Pupils	998,224.49			
7311 Pupil Transportation Subsidy	591,764.40			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,340.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	8,007.90			
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,889.94			
7340 State Property Tax Reduction Allocation	610,598.01			
7505 Ready to Learn Block Grant	140,805.00			
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	4,490.72			
7820 State Share of Retirement Contributions	2,529,417.89			
TOTAL Revenue from State Sources	\$9,191,466.49			

Revenue Reported In Current Year				
Revenue from Federal Sources				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	278,662.25			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	19,636.57			
8517 NCLB, Title IV - 21St Century Schools	17,760.16			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	344,894.66			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	489,320.25			
8749 Other CARES Act Funding	40,257.00			
8752 ARP ESSER Summer Programs	248.35			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,117.12			
TOTAL Revenue from Federal Sources	\$1,298,896.36			

					Revenue Reported In Current Year					
<u>Other Financing Sources</u>										
9120	Proceeds from Refunding of Bonds				9,315,000.00					
9290	Other Extended-Term Financing Proceeds				118,665.00					
9350	Enterprise Fund Transfers				30,797.93					
9400	Sale of or Compensation for Loss of Fixed Assets				23,343.00					
TOTAL Other Financing Sources					\$9,487,805.93					
TOTAL FROM ALL SOURCES					\$44,314,197.12	\$23,781,382.74				

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	20,357,179.31					
6112 Interim Real Estate Taxes	46,730.81					
6113 Public Utility Realty Taxes	22,556.39					
6114 Payments in Lieu of Current Taxes - State / Local	11,325.32					
6120 Current Per Capita Taxes, Section 679	33,389.50					
6141 Current Act 511 Per Capita Taxes	33,389.50					
6143 Current Act 511 Local Services Taxes	34,854.38					
6151 Current Act 511 Earned Income Taxes	1,940,036.57					
6153 Current Act 511 Real Estate Transfer Taxes	555,510.35					
6154 Current Act 511 Amusement Taxes	19,127.83					
6411 Delinquent Real Estate Taxes	716,885.37					
6420 Delinquent Per Capita Taxes, Section 679	5,198.71					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	5,198.70					
6500 Earnings on Investments	14,058.32	45.00				
6700 Revenues from LEA Activities	23,818.00					
6832 Federal IDEA Revenue Received as Pass Through	262,405.33					
6833 Federal ARRA IDEA Revenue Received as Pass Through	60,120.53					
6910 Rentals	17,354.49					
6920 Contributions and Donations from Private Sources	49,397.49					
6944 Receipts from Other LEAs in Pennsylvania - Education	114.86					
6949 Other Tuition from Patrons	42,093.88					
6999 Other Revenues Not Specified Above	85,282.70	141,512.00				
6000 Total Revenue from Local Sources	\$24,336,028.34	\$141,557.00				
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	3,624,811.77					
7112 Basic Education Funding-Social Security	521,014.71					
7160 Tuition for Orphans Subsidy	70,874.70					
7220 Vocational Education	34,226.96					
7271 Special Education funds for School-Aged Pupils	998,224.49					
7311 Pupil Transportation Subsidy	591,764.40					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,340.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	8,007.90					
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,889.94					
7340 State Property Tax Reduction Allocation	610,598.01					
7505 Ready to Learn Block Grant	140,805.00					

LEA : 114064003 Kutztown Area SD

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					20,357,179.31
6112 Interim Real Estate Taxes					46,730.81
6113 Public Utility Realty Taxes					22,556.39
6114 Payments in Lieu of Current Taxes - State / Local					11,325.32
6120 Current Per Capita Taxes, Section 679					33,389.50
6141 Current Act 511 Per Capita Taxes					33,389.50
6143 Current Act 511 Local Services Taxes					34,854.38
6151 Current Act 511 Earned Income Taxes					1,940,036.57
6153 Current Act 511 Real Estate Transfer Taxes					555,510.35
6154 Current Act 511 Amusement Taxes					19,127.83
6411 Delinquent Real Estate Taxes					716,885.37
6420 Delinquent Per Capita Taxes, Section 679					5,198.71
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					5,198.70
6500 Earnings on Investments		1,232.02			15,335.34
6700 Revenues from LEA Activities					23,818.00
6832 Federal IDEA Revenue Received as Pass Through					262,405.33
6833 Federal ARRA IDEA Revenue Received as Pass Through					60,120.53
6910 Rentals					17,354.49
6920 Contributions and Donations from Private Sources					49,397.49
6944 Receipts from Other LEAs in Pennsylvania - Education					114.86
6949 Other Tuition from Patrons					42,093.88
6999 Other Revenues Not Specified Above					226,794.70
6000 Total Revenue from Local Sources		\$1,232.02			\$24,478,817.36
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					3,624,811.77
7112 Basic Education Funding-Social Security					521,014.71
7160 Tuition for Orphans Subsidy					70,874.70
7220 Vocational Education					34,226.96
7271 Special Education funds for School-Aged Pupils					998,224.49
7311 Pupil Transportation Subsidy					591,764.40
7312 Nonpublic and Charter School Pupil Transportation Subsidy					32,340.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					8,007.90
7330 Health Services (Medical, Dental, Nurse, Act 25)					24,889.94
7340 State Property Tax Reduction Allocation					610,598.01
7505 Ready to Learn Block Grant					140,805.00

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Printed 11/30/2022 12:40:50 PM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
7000 Revenue from State Sources						
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	4,490.72					
7820 State Share of Retirement Contributions	2,529,417.89					
7000 Total Revenue from State Sources	\$9,191,466.49					
8000 Revenue from Federal Sources						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	278,662.25					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	19,636.57					
8517 NCLB, Title IV - 21st Century Schools	17,760.16					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	344,894.66					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	489,320.25					
8749 Other CARES Act Funding	40,257.00					
8752 ARP ESSER Summer Programs	248.35					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,117.12					
8000 Total Revenue from Federal Sources	\$1,298,896.36					
9000 Other Financing Sources						
9120 Proceeds from Refunding of Bonds	9,315,000.00					
9290 Other Extended-Term Financing Proceeds	118,665.00					
9310 General Fund Transfers						
9350 Enterprise Fund Transfers	30,797.93					
9400 Sale of or Compensation for Loss of Fixed Assets	23,343.00					
9000 Total Other Financing Sources	\$9,487,805.93					
Total From All Sources	\$44,314,197.12	\$141,557.00				

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					4,490.72
7820 State Share of Retirement Contributions					2,529,417.89
7000 Total Revenue from State Sources					\$9,191,466.49
8000 Revenue from Federal Sources					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					278,662.25
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					19,636.57
8517 NCLB, Title IV - 21St Century Schools					17,760.16
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					344,894.66
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					489,320.25
8749 Other CARES Act Funding					40,257.00
8752 ARP ESSER Summer Programs					248.35
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					100,000.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					8,117.12
8000 Total Revenue from Federal Sources					\$1,298,896.36
9000 Other Financing Sources					
9120 Proceeds from Refunding of Bonds					9,315,000.00
9290 Other Extended-Term Financing Proceeds					118,665.00
9310 General Fund Transfers		262,788.89			262,788.89
9350 Enterprise Fund Transfers					30,797.93
9400 Sale of or Compensation for Loss of Fixed Assets					23,343.00
9000 Total Other Financing Sources		\$262,788.89			\$9,750,594.82
Total From All Sources		\$264,020.91			\$44,719,775.03

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:52 PM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
Revenue from Local Sources	24,336,028.34	141,557.00				
Revenue from State Sources	9,191,466.49					
Revenue from Federal Sources	1,298,896.36					
Other Financing Sources	9,487,805.93					
Total From All Sources	\$44,314,197.12	\$141,557.00				

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	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources		1,232.02			24,478,817.36
Revenue from State Sources					9,191,466.49
Revenue from Federal Sources					1,298,896.36
Other Financing Sources		262,788.89			9,750,594.82
Total From All Sources		\$264,020.91			\$44,719,775.03

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1000 Instruction		Total
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		10,169,091.41
Total Personnel Services – Salaries		\$10,169,091.41
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		1,819,835.00
220 Social Security Contributions		746,941.76
230 PSERS Retirement Contributions		3,492,324.80
250 Unemployment Compensation		11,804.24
260 Workers' Compensation		66,445.25
Total Personnel Services – Employee Benefits		\$6,137,351.05
300 <u>Purchased Professional and Technical Services</u>		
322 Professional Educational Services – Ius		71,892.73
323 Professional Educational Services – Other Educational Agencies		21,021.08
329 Professional Educational Services – Other		270,707.46
390 Other Purchased Professional and Technical Services		83,327.74
Total Purchased Professional and Technical Services		\$446,949.01
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance Services		27,878.17
440 Rentals		18,280.44
Total Purchased Property Services		\$46,158.61
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		20,195.90
561 Tuition To Other School Districts Within the State		283,740.82
562 Tuition To Pennsylvania Charter Schools		1,952,341.21
563 Tuition To Nonpublic Schools		77,290.00
564 Tuition To Career and Technology Centers		609,293.39
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		21,294.06
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		634.87
569 Tuition – Other		235,440.00
580 Travel		1,947.70
Total Other Purchased Services		\$3,202,177.95
600 <u>Supplies</u>		
610 General Supplies		309,950.40
630 Food		289.85
640 Books and Periodicals		27,284.63
Total Supplies		\$337,524.88
700 <u>Property</u>		
752 Capital Equipment – Original and Additional		37,534.19
Total Property		\$37,534.19
800 <u>Other Objects</u>		
810 Dues and Fees		320.00

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1000 Instruction

	<u>Total</u>
Total Other Objects	\$320.00
Total 1000 Instruction	\$20,377,107.10

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1100 Regular Programs – Elementary / Secondary

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,435,727.68	3,973,844.91	347,871.41	7,757,444.00
Total Personnel Services – Salaries	\$3,435,727.68	\$3,973,844.91	\$347,871.41	\$7,757,444.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	546,005.88	639,918.69	51,851.87	1,237,776.44
220 Social Security Contributions	253,041.84	293,874.87	25,831.25	572,747.96
230 PSERS Retirement Contributions	1,252,995.43	1,365,047.08	58,700.96	2,676,743.47
250 Unemployment Compensation	72.01	11,732.23		11,804.24
260 Workers' Compensation	24,340.27	26,438.37		50,778.64
Total Personnel Services – Employee Benefits	\$2,076,455.43	\$2,337,011.24	\$136,384.08	\$4,549,850.75
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	5.49	2,734.47		2,739.96
323 Professional Educational Services – Other Educational Agencies		6,239.56		6,239.56
329 Professional Educational Services – Other	110,061.08	151,596.38		261,657.46
390 Other Purchased Professional and Technical Services	10,780.14	1,617.01	5,000.00	17,397.15
Total Purchased Professional and Technical Services	\$120,846.71	\$162,187.42	\$5,000.00	\$288,034.13
400 Purchased Property Services				
430 Repairs and Maintenance Services	11,665.66	16,212.51		27,878.17
440 Rentals	7,794.93	10,485.51		18,280.44
Total Purchased Property Services	\$19,460.59	\$26,698.02		\$46,158.61
500 Other Purchased Services				
510 Student Transportation Services	4,366.81	15,829.09		20,195.90
561 Tuition To Other School Districts Within the State		18,250.27		18,250.27
562 Tuition To Pennsylvania Charter Schools	844,150.35	578,334.38		1,422,484.73
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		634.87		634.87
569 Tuition – Other	1,436.18	234,003.82		235,440.00
580 Travel	978.81	19.89		998.70
Total Other Purchased Services	\$850,932.15	\$847,072.32		\$1,698,004.47
600 Supplies				
610 General Supplies	60,337.62	153,498.45	63,127.80	276,963.87
630 Food			289.85	289.85
640 Books and Periodicals	21,670.56	576.06		22,246.62
Total Supplies	\$82,008.18	\$154,074.51	\$63,417.65	\$299,500.34
700 Property				
752 Capital Equipment – Original and Additional	7,080.23	28,252.90		35,333.13
Total Property	\$7,080.23	\$28,252.90		\$35,333.13
800 Other Objects				
810 Dues and Fees	1.95	318.05		320.00
Total Other Objects	\$1.95	\$318.05		\$320.00
Total 1100 Regular Programs – Elementary / Secondary	\$6,592,512.92	\$7,529,459.37	\$552,673.14	\$14,674,645.43

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Printed 11/30/2022 12:40:55 PM

General Fund (10)

1110 Regular Programs

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,435,727.68	3,973,844.91	184,354.98	7,593,927.57
Total Personnel Services – Salaries	\$3,435,727.68	\$3,973,844.91	\$184,354.98	\$7,593,927.57
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	546,005.88	639,918.69	20,577.22	1,206,501.79
220 Social Security Contributions	253,041.84	293,874.87	13,755.97	560,672.68
230 PSERS Retirement Contributions	1,252,995.43	1,365,047.08	31,762.36	2,649,804.87
250 Unemployment Compensation	72.01	11,732.23		11,804.24
260 Workers' Compensation	24,340.27	26,438.37		50,778.64
Total Personnel Services – Employee Benefits	\$2,076,455.43	\$2,337,011.24	\$66,095.55	\$4,479,562.22
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	5.49	2,734.47		2,739.96
323 Professional Educational Services – Other Educational Agencies		6,239.56		6,239.56
329 Professional Educational Services – Other	110,061.08	151,596.38		261,657.46
390 Other Purchased Professional and Technical Services	10,780.14	1,617.01	5,000.00	17,397.15
Total Purchased Professional and Technical Services	\$120,846.71	\$162,187.42	\$5,000.00	\$288,034.13
400 Purchased Property Services				
430 Repairs and Maintenance Services	11,665.66	16,212.51		27,878.17
440 Rentals	7,794.93	10,485.51		18,280.44
Total Purchased Property Services	\$19,460.59	\$26,698.02		\$46,158.61
500 Other Purchased Services				
510 Student Transportation Services	4,366.81	15,829.09		20,195.90
561 Tuition To Other School Districts Within the State		18,250.27		18,250.27
562 Tuition To Pennsylvania Charter Schools	844,150.35	578,334.38		1,422,484.73
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		634.87		634.87
569 Tuition – Other	1,436.18	234,003.82		235,440.00
580 Travel	978.81	19.89		998.70
Total Other Purchased Services	\$850,932.15	\$847,072.32		\$1,698,004.47
600 Supplies				
610 General Supplies	60,337.62	153,498.45	45,367.64	259,203.71
630 Food			289.85	289.85
640 Books and Periodicals	21,670.56	576.06		22,246.62
Total Supplies	\$82,008.18	\$154,074.51	\$45,657.49	\$281,740.18
700 Property				
752 Capital Equipment – Original and Additional	7,080.23	28,252.90		35,333.13
Total Property	\$7,080.23	\$28,252.90		\$35,333.13
800 Other Objects				
810 Dues and Fees	1.95	318.05		320.00
Total Other Objects	\$1.95	\$318.05		\$320.00
Total 1110 Regular Programs	\$6,592,512.92	\$7,529,459.37	\$301,108.02	\$14,423,080.31

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			163,516.43	163,516.43
Total Personnel Services – Salaries			\$163,516.43	\$163,516.43
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			31,274.65	31,274.65
220 Social Security Contributions			12,075.28	12,075.28
230 PSERS Retirement Contributions			26,938.60	26,938.60
Total Personnel Services – Employee Benefits			\$70,288.53	\$70,288.53
600 <u>Supplies</u>				
610 General Supplies			17,760.16	17,760.16
Total Supplies			\$17,760.16	\$17,760.16
Total 1190 Federally-Funded Regular Programs			\$251,565.12	\$251,565.12

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1200 Special Programs – Elementary / Secondary

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	904,581.95	972,170.42	262,326.86	2,139,079.23
Total Personnel Services – Salaries	\$904,581.95	\$972,170.42	\$262,326.86	\$2,139,079.23
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	270,355.97	301,609.45		571,965.42
220 Social Security Contributions	64,532.01	70,921.49	18,247.51	153,701.01
230 PSERS Retirement Contributions	310,900.21	368,847.19	45,252.08	724,999.48
260 Workers' Compensation	5,943.71	8,018.44		13,962.15
Total Personnel Services – Employee Benefits	\$651,731.90	\$749,396.57	\$63,499.59	\$1,464,628.06
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	44,936.18	22,783.59		67,719.77
323 Professional Educational Services – Other Educational Agencies	457.12	14,324.40		14,781.52
390 Other Purchased Professional and Technical Services	6,389.33	3,003.88	56,537.38	65,930.59
Total Purchased Professional and Technical Services	\$51,782.63	\$40,111.87	\$56,537.38	\$148,431.88
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	98,960.96	166,529.59		265,490.55
562 Tuition To Pennsylvania Charter Schools	285,269.46	244,587.02		529,856.48
563 Tuition To Nonpublic Schools	77,290.00			77,290.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		21,294.06		21,294.06
580 Travel	0.34	948.66		949.00
Total Other Purchased Services	\$461,520.76	\$433,359.33		\$894,880.09
600 Supplies				
610 General Supplies	5,752.03	8,392.13		14,144.16
640 Books and Periodicals	3,783.67	1,254.34		5,038.01
Total Supplies	\$9,535.70	\$9,646.47		\$19,182.17
700 Property				
752 Capital Equipment – Original and Additional	1,438.06	763.00		2,201.06
Total Property	\$1,438.06	\$763.00		\$2,201.06
Total 1200 Special Programs – Elementary / Secondary	\$2,080,591.00	\$2,205,447.66	\$382,363.83	\$4,668,402.49

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	113,713.05	63,357.61	221,299.78	398,370.44
Total Personnel Services – Salaries	\$113,713.05	\$63,357.61	\$221,299.78	\$398,370.44
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	53,606.09	58,105.92		111,712.01
220 Social Security Contributions	7,736.79	4,368.33	15,588.46	27,693.58
230 PSERS Retirement Contributions	39,731.32	47,753.32	38,084.65	125,569.29
260 Workers' Compensation	744.00	1,836.43		2,580.43
Total Personnel Services – Employee Benefits	\$101,818.20	\$112,064.00	\$53,673.11	\$267,555.31
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies	457.12	14,324.40		14,781.52
Total Purchased Professional and Technical Services	\$457.12	\$14,324.40		\$14,781.52
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	73,535.00	81,351.85		154,886.85
580 Travel	0.34	948.66		949.00
Total Other Purchased Services	\$73,535.34	\$82,300.51		\$155,835.85
600 <u>Supplies</u>				
610 General Supplies	869.52	3,528.59		4,398.11
640 Books and Periodicals	144.90	388.41		533.31
Total Supplies	\$1,014.42	\$3,917.00		\$4,931.42
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	62.07	763.00		825.07
Total Property	\$62.07	\$763.00		\$825.07
Total 1210 Life Skills Support	\$290,600.20	\$276,726.52	\$274,972.89	\$842,299.61

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1220 Sensory Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	95,892.13	95,464.14		191,356.27
Total Personnel Services – Salaries	\$95,892.13	\$95,464.14		\$191,356.27
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	4,136.81	4,135.63		8,272.44
220 Social Security Contributions	7,284.78	7,252.33		14,537.11
230 PSERS Retirement Contributions	31,952.00	31,814.60		63,766.60
260 Workers' Compensation	627.40	624.60		1,252.00
Total Personnel Services – Employee Benefits	\$44,000.99	\$43,827.16		\$87,828.15
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	42,861.18	22,783.59		65,644.77
390 Other Purchased Professional and Technical Services	6,389.33	3,003.88		9,393.21
Total Purchased Professional and Technical Services	\$49,250.51	\$25,787.47		\$75,037.98
600 Supplies				
610 General Supplies	1,229.12	509.65		1,738.77
Total Supplies	\$1,229.12	\$509.65		\$1,738.77
700 Property				
752 Capital Equipment – Original and Additional	1,375.99			1,375.99
Total Property	\$1,375.99			\$1,375.99
Total 1220 Sensory Support	\$191,748.74	\$165,588.42		\$357,337.16

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	2,075.00			2,075.00
Total Purchased Professional and Technical Services	\$2,075.00			\$2,075.00
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	1,130.64			1,130.64
563 Tuition To Nonpublic Schools	77,290.00			77,290.00
Total Other Purchased Services	\$78,420.64			\$78,420.64
Total 1230 Emotional Support	\$80,495.64			\$80,495.64

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1240 Academic Support

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	694,976.77	813,348.67	41,027.08	1,549,352.52
Total Personnel Services – Salaries	\$694,976.77	\$813,348.67	\$41,027.08	\$1,549,352.52
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	212,613.07	239,367.90		451,980.97
220 Social Security Contributions	49,510.44	59,300.83	2,659.05	111,470.32
230 PSERS Retirement Contributions	239,216.89	289,279.27	7,167.43	535,663.59
260 Workers' Compensation	4,572.31	5,557.41		10,129.72
Total Personnel Services – Employee Benefits	\$505,912.71	\$593,505.41	\$9,826.48	\$1,109,244.60
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services			56,537.38	56,537.38
Total Purchased Professional and Technical Services			\$56,537.38	\$56,537.38
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	24,295.32	85,177.74		109,473.06
562 Tuition To Pennsylvania Charter Schools	285,269.46	244,587.02		529,856.48
Total Other Purchased Services	\$309,564.78	\$329,764.76		\$639,329.54
600 Supplies				
610 General Supplies	3,653.39	4,353.89		8,007.28
640 Books and Periodicals	3,638.77	865.93		4,504.70
Total Supplies	\$7,292.16	\$5,219.82		\$12,511.98
Total 1240 Academic Support	\$1,517,746.42	\$1,741,838.66	\$107,390.94	\$3,366,976.02

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	629,740.47	703,666.97	41,027.08	1,374,434.52
Total Personnel Services – Salaries	\$629,740.47	\$703,666.97	\$41,027.08	\$1,374,434.52
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	195,223.87	234,384.25		429,608.12
220 Social Security Contributions	44,751.98	50,970.07	2,659.05	98,381.10
230 PSERS Retirement Contributions	216,423.46	250,956.38	7,167.43	474,547.27
260 Workers' Compensation	4,145.49	4,839.79		8,985.28
Total Personnel Services – Employee Benefits	\$460,544.80	\$541,150.49	\$9,826.48	\$1,011,521.77
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services			56,537.38	56,537.38
Total Purchased Professional and Technical Services			\$56,537.38	\$56,537.38
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	24,295.32	85,177.74		109,473.06
562 Tuition To Pennsylvania Charter Schools	285,269.46	244,587.02		529,856.48
Total Other Purchased Services	\$309,564.78	\$329,764.76		\$639,329.54
600 Supplies				
610 General Supplies	3,652.68	4,172.10		7,824.78
640 Books and Periodicals	3,638.77	865.93		4,504.70
Total Supplies	\$7,291.45	\$5,038.03		\$12,329.48
Total 1241 Learning Support – Public	\$1,407,141.50	\$1,579,620.25	\$107,390.94	\$3,094,152.69

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1243 Gifted Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	65,236.30	109,681.70		174,918.00
Total Personnel Services – Salaries	\$65,236.30	\$109,681.70		\$174,918.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	17,389.20	4,983.65		22,372.85
220 Social Security Contributions	4,758.46	8,330.76		13,089.22
230 PSERS Retirement Contributions	22,793.43	38,322.89		61,116.32
260 Workers' Compensation	426.82	717.62		1,144.44
Total Personnel Services – Employee Benefits	\$45,367.91	\$52,354.92		\$97,722.83
600 Supplies				
610 General Supplies	0.71	181.79		182.50
Total Supplies	\$0.71	\$181.79		\$182.50
Total 1243 Gifted Support	\$110,604.92	\$162,218.41		\$272,823.33

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1290 Special Programs - Other Support

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		21,294.06		21,294.06
Total Other Purchased Services		\$21,294.06		\$21,294.06
Total 1290 Special Programs - Other Support		\$21,294.06		\$21,294.06

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		216,326.43		216,326.43
Total Personnel Services – Salaries		\$216,326.43		\$216,326.43
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		10,093.14		10,093.14
220 Social Security Contributions		16,203.06		16,203.06
230 PSERS Retirement Contributions		72,421.91		72,421.91
260 Workers' Compensation		1,414.07		1,414.07
Total Personnel Services – Employee Benefits		\$100,132.18		\$100,132.18
500 <u>Other Purchased Services</u>				
564 Tuition To Career and Technology Centers		609,293.39		609,293.39
Total Other Purchased Services		\$609,293.39		\$609,293.39
600 <u>Supplies</u>				
610 General Supplies		14,789.44		14,789.44
Total Supplies		\$14,789.44		\$14,789.44
Total 1300 Vocational Education		\$940,541.44		\$940,541.44

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)				
1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			56,241.75	56,241.75
Total Personnel Services – Salaries			\$56,241.75	\$56,241.75
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions			4,289.73	4,289.73
230 PSERS Retirement Contributions	7,050.24	2,745.41	8,364.29	18,159.94
260 Workers’ Compensation	290.39			290.39
Total Personnel Services – Employee Benefits	\$7,340.63	\$2,745.41	\$12,654.02	\$22,740.06
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			4,800.00	4,800.00
Total Purchased Professional and Technical Services			\$4,800.00	\$4,800.00
600 <u>Supplies</u>				
610 General Supplies			4,052.93	4,052.93
Total Supplies			\$4,052.93	\$4,052.93
Total 1400 Other Instructional Programs – Elementary / Secondary	\$7,340.63	\$2,745.41	\$77,748.70	\$87,834.74

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1420 Summer School	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			56,241.75	56,241.75
Total Personnel Services – Salaries			\$56,241.75	\$56,241.75
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions			4,289.73	4,289.73
230 PSERS Retirement Contributions	7,050.24	2,745.41	8,364.29	18,159.94
260 Workers’ Compensation	290.39			290.39
Total Personnel Services – Employee Benefits	\$7,340.63	\$2,745.41	\$12,654.02	\$22,740.06
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			4,800.00	4,800.00
Total Purchased Professional and Technical Services			\$4,800.00	\$4,800.00
600 <u>Supplies</u>				
610 General Supplies			4,052.93	4,052.93
Total Supplies			\$4,052.93	\$4,052.93
Total 1420 Summer School	\$7,340.63	\$2,745.41	\$77,748.70	\$87,834.74

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1500 Nonpublic School Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus			1,433.00	1,433.00
Total Purchased Professional and Technical Services			\$1,433.00	\$1,433.00
Total 1500 Nonpublic School Programs			\$1,433.00	\$1,433.00

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:55 PM

General Fund (10)

1600 Adult Education Programs

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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300 Purchased Professional and Technical Services

329 Professional Educational Services – Other			4,250.00
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Total Purchased Professional and Technical Services			\$4,250.00
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Total 1600 Adult Education Programs			\$4,250.00
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LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2000 Support Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	4,225,579.31
Total Personnel Services – Salaries		\$4,225,579.31
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	904,514.01
220	Social Security Contributions	309,952.61
230	PSERS Retirement Contributions	1,406,218.12
240	Tuition Reimbursement	230,890.35
260	Workers' Compensation	27,370.84
291	Other Retirement Plans	19,659.09
Total Personnel Services – Employee Benefits		\$2,898,605.02
300	<u>Purchased Professional and Technical Services</u>	
310	Official / Administrative Services	39,022.87
323	Professional Educational Services – Other Educational Agencies	3,976.60
329	Professional Educational Services – Other	615.00
330	Other Professional Services	240,501.05
340	Technical Services	135,729.75
350	Security / Safety Services	14,422.45
360	Employee Training and Development Services	47,617.97
390	Other Purchased Professional and Technical Services	11,684.37
Total Purchased Professional and Technical Services		\$493,570.06
400	<u>Purchased Property Services</u>	
410	Cleaning Services	280,040.50
420	Utility Services	57,806.70
430	Repairs and Maintenance Services	345,962.17
440	Rentals	5,323.56
Total Purchased Property Services		\$689,132.93
500	<u>Other Purchased Services</u>	
513	Contracted Carriers	1,041,250.72
516	Student Transportation Services From the IU	25,397.19
519	Student Transportation Services From Other Sources	233,904.48
520	Insurance – General	3,477.25
521	Fire Insurance	89,395.00
522	Automotive Liability Insurance	11,859.00
523	General Property and Liability Insurance	13,773.00
530	Communications	89,474.22
549	Other Advertising/Public Relations	1,273.22
550	Printing and Binding	1,346.96
580	Travel	11,072.75
595	IU Payments By Withholding	26,705.30
599	Other Miscellaneous Purchased Services	12,142.60
Total Other Purchased Services		\$1,561,071.69
600	<u>Supplies</u>	
610	General Supplies	260,413.75

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2000 Support Services

Total

600	<u>Supplies</u>	
620	Energy	579,039.71
630	Food	15,528.08
640	Books and Periodicals	52,253.16
650	Supplies & Fees – Technology Related	245,796.81
Total Supplies		\$1,153,031.51
700	<u>Property</u>	
752	Capital Equipment – Original and Additional	171,347.46
762	Capitalized Equipment - Replacement	390.28
Total Property		\$171,737.74
800	<u>Other Objects</u>	
810	Dues and Fees	31,049.59
890	Miscellaneous Expenditures	67,500.00
Total Other Objects		\$98,549.59
Total 2000 Support Services		\$11,291,277.85

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	240,459.82	489,958.56		730,418.38
Total Personnel Services – Salaries	\$240,459.82	\$489,958.56		\$730,418.38
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	44,339.65	44,067.06		88,406.71
220 Social Security Contributions	17,595.24	36,625.65		54,220.89
230 PSERS Retirement Contributions	82,224.79	168,605.51		250,830.30
260 Workers' Compensation	1,565.41	3,193.40		4,758.81
Total Personnel Services – Employee Benefits	\$145,725.09	\$252,491.62		\$398,216.71
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	8,969.72	10,926.78		19,896.50
Total Purchased Professional and Technical Services	\$8,969.72	\$10,926.78		\$19,896.50
500 <u>Other Purchased Services</u>				
580 Travel	2.49	522.99		525.48
Total Other Purchased Services	\$2.49	\$522.99		\$525.48
600 <u>Supplies</u>				
610 General Supplies	674.72	2,488.35		3,163.07
Total Supplies	\$674.72	\$2,488.35		\$3,163.07
Total 2100 Support Services – Students	\$395,831.84	\$756,388.30		\$1,152,220.14

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	193,920.00	331,842.78		525,762.78
Total Personnel Services – Salaries	\$193,920.00	\$331,842.78		\$525,762.78
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	44,215.21	43,942.82		88,158.03
220 Social Security Contributions	14,034.84	25,045.48		39,080.32
230 PSERS Retirement Contributions	67,512.27	115,946.01		183,458.28
260 Workers' Compensation	1,260.91	2,160.74		3,421.65
Total Personnel Services – Employee Benefits	\$127,023.23	\$187,095.05		\$314,118.28
500 <u>Other Purchased Services</u>				
580 Travel		116.48		116.48
Total Other Purchased Services		\$116.48		\$116.48
600 <u>Supplies</u>				
610 General Supplies	659.59	22.96		682.55
Total Supplies	\$659.59	\$22.96		\$682.55
Total 2120 Guidance Services	\$321,602.82	\$519,077.27		\$840,680.09

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	46,539.82	53,696.90		100,236.72
Total Personnel Services – Salaries	\$46,539.82	\$53,696.90		\$100,236.72
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	124.44	124.24		248.68
220 Social Security Contributions	3,560.40	4,107.69		7,668.09
230 PSERS Retirement Contributions	14,712.52	17,216.78		31,929.30
260 Workers' Compensation	304.50	351.33		655.83
Total Personnel Services – Employee Benefits	\$18,701.86	\$21,800.04		\$40,501.90
300 Purchased Professional and Technical Services				
330 Other Professional Services	8,969.72	10,926.78		19,896.50
Total Purchased Professional and Technical Services	\$8,969.72	\$10,926.78		\$19,896.50
500 Other Purchased Services				
580 Travel	2.49	406.51		409.00
Total Other Purchased Services	\$2.49	\$406.51		\$409.00
600 Supplies				
610 General Supplies	15.13	2,465.39		2,480.52
Total Supplies	\$15.13	\$2,465.39		\$2,480.52
Total 2140 Psychological Services	\$74,229.02	\$89,295.62		\$163,524.64

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2190 Other Student Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		104,418.88		104,418.88
Total Personnel Services – Salaries		\$104,418.88		\$104,418.88
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		7,472.48		7,472.48
230 PSERS Retirement Contributions		35,442.72		35,442.72
260 Workers’ Compensation		681.33		681.33
Total Personnel Services – Employee Benefits		\$43,596.53		\$43,596.53
Total 2190 Other Student Services		\$148,015.41		\$148,015.41

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)				
2200 Support Services – Instructional Staff	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	83,360.71	691,166.04	15,000.00	789,526.75
Total Personnel Services – Salaries	\$83,360.71	\$691,166.04	\$15,000.00	\$789,526.75
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	2,720.07	134,938.92		137,658.99
220 Social Security Contributions	6,378.46	51,662.40		58,040.86
230 PSERS Retirement Contributions	29,147.97	232,167.10		261,315.07
240 Tuition Reimbursement	96,092.28	100,886.07		196,978.35
260 Workers' Compensation	552.64	4,516.20		5,068.84
291 Other Retirement Plans	10.68	1,740.02		1,750.70
Total Personnel Services – Employee Benefits	\$134,902.10	\$525,910.71		\$660,812.81
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies	2,833.62	1,142.98		3,976.60
329 Professional Educational Services – Other	3.75	611.25		615.00
340 Technical Services	5,204.57	83,485.56		88,690.13
360 Employee Training and Development Services			47,617.97	47,617.97
390 Other Purchased Professional and Technical Services	11.80	1,922.35		1,934.15
Total Purchased Professional and Technical Services	\$8,053.74	\$87,162.14	\$47,617.97	\$142,833.85
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	98.91	16,115.88		16,214.79
Total Purchased Property Services	\$98.91	\$16,115.88		\$16,214.79
500 <u>Other Purchased Services</u>				
530 Communications	204.53	33,324.55		33,529.08
580 Travel	15.00	2,444.62		2,459.62
Total Other Purchased Services	\$219.53	\$35,769.17		\$35,988.70
600 <u>Supplies</u>				
610 General Supplies	1,296.20	25,607.83		26,904.03
630 Food	2.58	420.70		423.28
640 Books and Periodicals	8,536.97	43,635.31		52,172.28
650 Supplies & Fees – Technology Related	1,499.36	244,297.45		245,796.81
Total Supplies	\$11,335.11	\$313,961.29		\$325,296.40
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	51,706.02	46,690.20		98,396.22
Total Property	\$51,706.02	\$46,690.20		\$98,396.22
800 <u>Other Objects</u>				
810 Dues and Fees	11.05	1,798.95		1,810.00
Total Other Objects	\$11.05	\$1,798.95		\$1,810.00
Total 2200 Support Services – Instructional Staff	\$289,687.17	\$1,718,574.38	\$62,617.97	\$2,070,879.52

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2240 Computer-Assisted Instruction Support Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	777.38	293,137.31		293,914.69
Total Personnel Services – Salaries	\$777.38	\$293,137.31		\$293,914.69
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	313.19	51,029.29		51,342.48
220 Social Security Contributions	57.89	21,914.43		21,972.32
230 PSERS Retirement Contributions	261.56	93,943.39		94,204.95
260 Workers' Compensation	11.67	1,900.84		1,912.51
291 Other Retirement Plans	7.36	1,199.64		1,207.00
Total Personnel Services – Employee Benefits	\$651.67	\$169,987.59		\$170,639.26
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	3.75	611.25		615.00
340 Technical Services		83,485.56		83,485.56
Total Purchased Professional and Technical Services	\$3.75	\$84,096.81		\$84,100.56
400 Purchased Property Services				
430 Repairs and Maintenance Services	98.91	16,115.88		16,214.79
Total Purchased Property Services	\$98.91	\$16,115.88		\$16,214.79
500 Other Purchased Services				
530 Communications	204.53	33,324.55		33,529.08
580 Travel	6.56	1,068.44		1,075.00
Total Other Purchased Services	\$211.09	\$34,392.99		\$34,604.08
600 Supplies				
610 General Supplies	9.07	1,478.17		1,487.24
650 Supplies & Fees – Technology Related	910.73	148,389.44		149,300.17
Total Supplies	\$919.80	\$149,867.61		\$150,787.41
700 Property				
752 Capital Equipment – Original and Additional	51,706.02	46,690.20		98,396.22
Total Property	\$51,706.02	\$46,690.20		\$98,396.22
800 Other Objects				
810 Dues and Fees	6.36	1,035.64		1,042.00
Total Other Objects	\$6.36	\$1,035.64		\$1,042.00
Total 2240 Computer-Assisted Instruction Support Services	\$54,374.98	\$795,324.03		\$849,699.01

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2250 School Library Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	81,488.41	218,292.26		299,780.67
Total Personnel Services – Salaries	\$81,488.41	\$218,292.26		\$299,780.67
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,989.19	15,849.61		17,838.80
220 Social Security Contributions	6,233.57	15,473.45		21,707.02
230 PSERS Retirement Contributions	28,472.18	70,263.95		98,736.13
260 Workers' Compensation	533.15	1,341.91		1,875.06
Total Personnel Services – Employee Benefits	\$37,228.09	\$102,928.92		\$140,157.01
600 Supplies				
610 General Supplies	1,146.37	1,194.97		2,341.34
640 Books and Periodicals	8,503.36	38,160.06		46,663.42
Total Supplies	\$9,649.73	\$39,355.03		\$49,004.76
Total 2250 School Library Services	\$128,366.23	\$360,576.21		\$488,942.44

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2260 Instruction and Curriculum Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,094.92	179,736.47	15,000.00	195,831.39
Total Personnel Services – Salaries	\$1,094.92	\$179,736.47	\$15,000.00	\$195,831.39
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	417.69	68,060.02		68,477.71
220 Social Security Contributions	87.00	14,274.52		14,361.52
230 PSERS Retirement Contributions	414.23	67,959.76		68,373.99
260 Workers' Compensation	7.82	1,273.45		1,281.27
291 Other Retirement Plans	3.32	540.38		543.70
Total Personnel Services – Employee Benefits	\$930.06	\$152,108.13		\$153,038.19
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies	2,833.62	1,142.98		3,976.60
340 Technical Services	5,204.57			5,204.57
390 Other Purchased Professional and Technical Services	11.80	1,922.35		1,934.15
Total Purchased Professional and Technical Services	\$8,049.99	\$3,065.33		\$11,115.32
500 <u>Other Purchased Services</u>				
580 Travel	8.44	1,376.18		1,384.62
Total Other Purchased Services	\$8.44	\$1,376.18		\$1,384.62
600 <u>Supplies</u>				
610 General Supplies	138.78	22,611.36		22,750.14
630 Food	0.52	84.69		85.21
640 Books and Periodicals	29.67	4,833.53		4,863.20
650 Supplies & Fees – Technology Related	588.63	95,908.01		96,496.64
Total Supplies	\$757.60	\$123,437.59		\$124,195.19
800 <u>Other Objects</u>				
810 Dues and Fees	4.69	763.31		768.00
Total Other Objects	\$4.69	\$763.31		\$768.00
Total 2260 Instruction and Curriculum Development Services	\$10,845.70	\$460,487.01	\$15,000.00	\$486,332.71

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement	96,092.28	100,886.07		196,978.35
Total Personnel Services – Employee Benefits	\$96,092.28	\$100,886.07		\$196,978.35
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services			47,617.97	47,617.97
Total Purchased Professional and Technical Services			\$47,617.97	\$47,617.97
600 <u>Supplies</u>				
610 General Supplies	1.98	323.33		325.31
630 Food	2.06	336.01		338.07
640 Books and Periodicals	3.94	641.72		645.66
Total Supplies	\$7.98	\$1,301.06		\$1,309.04
Total 2270 Instructional Staff Professional Development Services	\$96,100.26	\$102,187.13	\$47,617.97	\$245,905.36

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	292,873.62	480,790.48		1,192,480.23
Total Personnel Services – Salaries	\$292,873.62	\$480,790.48		\$1,192,480.23
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	96,306.31	61,924.80		238,582.58
220 Social Security Contributions	22,190.05	36,222.42		87,617.81
230 PSERS Retirement Contributions	104,289.17	158,254.84		397,471.93
260 Workers' Compensation	2,001.41	3,145.69		7,887.22
291 Other Retirement Plans	1,881.05	2,064.34		5,305.54
Total Personnel Services – Employee Benefits	\$226,667.99	\$261,612.09		\$736,865.08
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				39,022.87
330 Other Professional Services				64,514.50
340 Technical Services				14,322.40
390 Other Purchased Professional and Technical Services				6,481.67
Total Purchased Professional and Technical Services				\$124,341.44
500 Other Purchased Services				
520 Insurance – General				3,477.25
530 Communications	21,516.01			21,516.01
549 Other Advertising/Public Relations				1,273.22
550 Printing and Binding				1,346.96
580 Travel	844.69	646.10		3,925.31
599 Other Miscellaneous Purchased Services	3,066.46	3,318.28		6,384.74
Total Other Purchased Services	\$25,427.16	\$3,964.38		\$37,923.49
600 Supplies				
610 General Supplies	1,063.51	14,997.70		39,065.24
630 Food	611.08	7,217.79		14,263.85
640 Books and Periodicals				80.88
Total Supplies	\$1,674.59	\$22,215.49		\$53,409.97
700 Property				
752 Capital Equipment – Original and Additional	120.00			288.99
Total Property	\$120.00			\$288.99
800 Other Objects				
810 Dues and Fees	974.16	2,007.52		27,369.17
890 Miscellaneous Expenditures				67,500.00
Total Other Objects	\$974.16	\$2,007.52		\$94,869.17
Total 2300 Support Services – Administration	\$547,737.52	\$770,589.96		\$2,240,178.37

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2310 Board Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				2,500.00
Total Personnel Services – Salaries				\$2,500.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				183.80
230 PSERS Retirement Contributions				873.50
260 Workers’ Compensation				16.36
Total Personnel Services – Employee Benefits				\$1,073.66
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				32,420.00
390 Other Purchased Professional and Technical Services				6,481.67
Total Purchased Professional and Technical Services				\$38,901.67
500 <u>Other Purchased Services</u>				
520 Insurance – General				250.00
549 Other Advertising/Public Relations				1,273.22
580 Travel				14.86
Total Other Purchased Services				\$1,538.08
600 <u>Supplies</u>				
610 General Supplies				1,234.00
630 Food				401.83
Total Supplies				\$1,635.83
800 <u>Other Objects</u>				
810 Dues and Fees				14,177.08
Total Other Objects				\$14,177.08
Total 2310 Board Services				\$59,826.32

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2320 Board Treasurer Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,050.00
Total Personnel Services – Salaries				\$1,050.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				80.32
230 PSERS Retirement Contributions				366.88
260 Workers’ Compensation				6.87
Total Personnel Services – Employee Benefits				\$454.07
500 <u>Other Purchased Services</u>				
520 Insurance – General				250.00
Total Other Purchased Services				\$250.00
Total 2320 Board Treasurer Services				\$1,754.07

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				23,215.50
Total Personnel Services – Salaries				\$23,215.50
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				1,776.01
260 Workers’ Compensation				151.81
Total Personnel Services – Employee Benefits				\$1,927.82
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				39,022.87
Total Purchased Professional and Technical Services				\$39,022.87
500 <u>Other Purchased Services</u>				
520 Insurance – General				2,977.25
Total Other Purchased Services				\$2,977.25
600 <u>Supplies</u>				
610 General Supplies				16,675.21
Total Supplies				\$16,675.21
Total 2330 Tax Assessment and Collection Services				\$83,818.65

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2350 Legal and Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				32,094.50
Total Purchased Professional and Technical Services				\$32,094.50
Total 2350 Legal and Accounting Services				\$32,094.50

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				392,050.63
Total Personnel Services – Salaries				\$392,050.63
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				80,351.47
220 Social Security Contributions				27,165.21
230 PSERS Retirement Contributions				133,687.54
260 Workers' Compensation				2,565.08
291 Other Retirement Plans				1,360.15
Total Personnel Services – Employee Benefits				\$245,129.45
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				14,322.40
Total Purchased Professional and Technical Services				\$14,322.40
500 <u>Other Purchased Services</u>				
530 Communications	21,516.01			21,516.01
580 Travel				2,419.66
Total Other Purchased Services	\$21,516.01			\$23,935.67
600 <u>Supplies</u>				
610 General Supplies				4,185.27
630 Food				6,033.15
640 Books and Periodicals				80.88
Total Supplies				\$10,299.30
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				168.99
Total Property				\$168.99
800 <u>Other Objects</u>				
810 Dues and Fees				10,210.41
Total Other Objects				\$10,210.41
Total 2360 Office of the Superintendent / Executive Director Services	\$21,516.01			\$696,116.85

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	292,873.62	480,790.48		773,664.10
Total Personnel Services – Salaries	\$292,873.62	\$480,790.48		\$773,664.10
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	96,306.31	61,924.80		158,231.11
220 Social Security Contributions	22,190.05	36,222.42		58,412.47
230 PSERS Retirement Contributions	104,289.17	158,254.84		262,544.01
260 Workers' Compensation	2,001.41	3,145.69		5,147.10
291 Other Retirement Plans	1,881.05	2,064.34		3,945.39
Total Personnel Services – Employee Benefits	\$226,667.99	\$261,612.09		\$488,280.08
500 Other Purchased Services				
580 Travel	844.69	646.10		1,490.79
599 Other Miscellaneous Purchased Services	3,066.46	3,318.28		6,384.74
Total Other Purchased Services	\$3,911.15	\$3,964.38		\$7,875.53
600 Supplies				
610 General Supplies	1,063.51	14,997.70		16,061.21
630 Food	611.08	7,217.79		7,828.87
Total Supplies	\$1,674.59	\$22,215.49		\$23,890.08
700 Property				
752 Capital Equipment – Original and Additional	120.00			120.00
Total Property	\$120.00			\$120.00
800 Other Objects				
810 Dues and Fees	974.16	2,007.52		2,981.68
Total Other Objects	\$974.16	\$2,007.52		\$2,981.68
Total 2380 Office of the Principal Services	\$526,221.51	\$770,589.96		\$1,296,811.47

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
550 Printing and Binding				1,346.96
Total Other Purchased Services				\$1,346.96
600 <u>Supplies</u>				
610 General Supplies				909.55
Total Supplies				\$909.55
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures				67,500.00
Total Other Objects				\$67,500.00
Total 2390 Other Administration Services				\$69,756.51

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Printed 11/30/2022 12:40:58 PM

General Fund (10)				
2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				307,257.70
Total Personnel Services – Salaries				\$307,257.70
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				76,695.42
220 Social Security Contributions				21,831.53
230 PSERS Retirement Contributions				104,791.73
260 Workers' Compensation				2,007.87
Total Personnel Services – Employee Benefits				\$205,326.55
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				147,466.83
Total Purchased Professional and Technical Services				\$147,466.83
600 <u>Supplies</u>				
610 General Supplies				5,283.37
Total Supplies				\$5,283.37
Total 2400 Support Services – Pupil Health				\$665,334.45

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2420 Medical Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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300 Purchased Professional and Technical Services

330 Other Professional Services			146,995.58
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Total Purchased Professional and Technical Services			\$146,995.58
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Total 2420 Medical Services			\$146,995.58
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Printed 11/30/2022 12:40:58 PM

General Fund (10)

2430 Dental Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				100.00
Total Purchased Professional and Technical Services				\$100.00
Total 2430 Dental Services				\$100.00

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Printed 11/30/2022 12:40:58 PM

General Fund (10)

2440 Nursing Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				307,257.70
Total Personnel Services – Salaries				\$307,257.70
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				76,695.42
220 Social Security Contributions				21,831.53
230 PSERS Retirement Contributions				104,791.73
260 Workers' Compensation				2,007.87
Total Personnel Services – Employee Benefits				\$205,326.55
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				371.25
Total Purchased Professional and Technical Services				\$371.25
600 <u>Supplies</u>				
610 General Supplies				5,283.37
Total Supplies				\$5,283.37
Total 2440 Nursing Services				\$518,238.87

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)				
2500 Support Services – Business	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				273,511.29
Total Personnel Services – Salaries				\$273,511.29
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				63,147.83
220 Social Security Contributions				18,485.70
230 PSERS Retirement Contributions				83,517.98
260 Workers' Compensation				1,594.78
291 Other Retirement Plans				2,406.25
Total Personnel Services – Employee Benefits				\$169,152.54
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				8,023.22
340 Technical Services				23,727.22
Total Purchased Professional and Technical Services				\$31,750.44
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				4,494.85
440 Rentals				5,035.56
Total Purchased Property Services				\$9,530.41
500 <u>Other Purchased Services</u>				
580 Travel				1,317.35
Total Other Purchased Services				\$1,317.35
600 <u>Supplies</u>				
610 General Supplies				6,393.31
Total Supplies				\$6,393.31
800 <u>Other Objects</u>				
810 Dues and Fees				399.99
Total Other Objects				\$399.99
Total 2500 Support Services – Business				\$492,055.33

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2510 Fiscal Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				273,511.29
Total Personnel Services – Salaries				\$273,511.29
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				63,147.83
220 Social Security Contributions				18,485.70
230 PSERS Retirement Contributions				83,517.98
260 Workers' Compensation				1,594.78
291 Other Retirement Plans				2,406.25
Total Personnel Services – Employee Benefits				\$169,152.54
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				8,023.22
340 Technical Services				23,727.22
Total Purchased Professional and Technical Services				\$31,750.44
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				4,494.85
440 Rentals				5,035.56
Total Purchased Property Services				\$9,530.41
500 <u>Other Purchased Services</u>				
580 Travel				1,317.35
Total Other Purchased Services				\$1,317.35
600 <u>Supplies</u>				
610 General Supplies				6,393.31
Total Supplies				\$6,393.31
800 <u>Other Objects</u>				
810 Dues and Fees				399.99
Total Other Objects				\$399.99
Total 2510 Fiscal Services				\$492,055.33

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Printed 11/30/2022 12:40:58 PM

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				150,717.95
Total Personnel Services – Salaries				\$150,717.95
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				8,155.38
220 Social Security Contributions				8,913.87
230 PSERS Retirement Contributions				40,964.36
Total Personnel Services – Employee Benefits				\$58,033.61
500 <u>Other Purchased Services</u>				
580 Travel				1,070.97
Total Other Purchased Services				\$1,070.97
Total 2511 Supervision of Fiscal Services - Head of Component				\$209,822.53

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2515 Financial Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				122,793.34
Total Personnel Services – Salaries				\$122,793.34
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				54,992.45
220 Social Security Contributions				9,571.83
230 PSERS Retirement Contributions				42,553.62
260 Workers' Compensation				1,594.78
291 Other Retirement Plans				2,406.25
Total Personnel Services – Employee Benefits				\$111,118.93
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				8,023.22
340 Technical Services				23,727.22
Total Purchased Professional and Technical Services				\$31,750.44
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				4,494.85
440 Rentals				5,035.56
Total Purchased Property Services				\$9,530.41
500 <u>Other Purchased Services</u>				
580 Travel				246.38
Total Other Purchased Services				\$246.38
600 <u>Supplies</u>				
610 General Supplies				6,393.31
Total Supplies				\$6,393.31
800 <u>Other Objects</u>				
810 Dues and Fees				399.99
Total Other Objects				\$399.99
Total 2515 Financial Accounting Services				\$282,232.80

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2600 Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				772,931.21
Total Personnel Services – Salaries				\$772,931.21
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				239,371.19
220 Social Security Contributions				57,652.89
230 PSERS Retirement Contributions				253,447.55
260 Workers' Compensation				5,014.34
291 Other Retirement Plans				9,102.60
Total Personnel Services – Employee Benefits				\$564,588.57
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				4,690.00
350 Security / Safety Services				14,422.45
Total Purchased Professional and Technical Services				\$19,112.45
400 <u>Purchased Property Services</u>				
410 Cleaning Services				280,040.50
420 Utility Services				57,806.70
430 Repairs and Maintenance Services			40,584.38	310,223.99
440 Rentals				288.00
Total Purchased Property Services			\$40,584.38	\$648,359.19
500 <u>Other Purchased Services</u>				
521 Fire Insurance				89,395.00
522 Automotive Liability Insurance				11,859.00
523 General Property and Liability Insurance				13,773.00
530 Communications				34,429.13
580 Travel				2,717.13
Total Other Purchased Services				\$152,173.26
600 <u>Supplies</u>				
610 General Supplies	28,842.45	109,627.31	27,633.29	166,103.05
620 Energy				552,322.47
630 Food				803.50
Total Supplies	\$28,842.45	\$109,627.31	\$27,633.29	\$719,229.02
700 <u>Property</u>				
752 Capital Equipment – Original and Additional			5,197.90	72,662.25
762 Capitalized Equipment - Replacement				390.28
Total Property			\$5,197.90	\$73,052.53
800 <u>Other Objects</u>				
810 Dues and Fees				1,241.43
Total Other Objects				\$1,241.43
Total 2600 Operation and Maintenance of Plant Services	\$28,842.45	\$109,627.31	\$73,415.57	\$2,950,687.66

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2620 Operation of Buildings Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				772,931.21
Total Personnel Services – Salaries				\$772,931.21
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				239,371.19
220 Social Security Contributions				57,652.89
230 PSERS Retirement Contributions				253,447.55
260 Workers' Compensation				5,014.34
291 Other Retirement Plans				9,102.60
Total Personnel Services – Employee Benefits				\$564,588.57
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				4,690.00
350 Security / Safety Services				14,422.45
Total Purchased Professional and Technical Services				\$19,112.45
400 <u>Purchased Property Services</u>				
410 Cleaning Services				280,040.50
420 Utility Services				57,806.70
430 Repairs and Maintenance Services			40,584.38	310,223.99
440 Rentals				288.00
Total Purchased Property Services			\$40,584.38	\$648,359.19
500 <u>Other Purchased Services</u>				
521 Fire Insurance				89,395.00
522 Automotive Liability Insurance				11,859.00
523 General Property and Liability Insurance				13,773.00
530 Communications				34,429.13
580 Travel				2,717.13
Total Other Purchased Services				\$152,173.26
600 <u>Supplies</u>				
610 General Supplies	28,842.45	109,627.31	27,633.29	166,103.05
620 Energy				552,322.47
630 Food				803.50
Total Supplies	\$28,842.45	\$109,627.31	\$27,633.29	\$719,229.02
700 <u>Property</u>				
752 Capital Equipment – Original and Additional			5,197.90	72,662.25
762 Capitalized Equipment - Replacement				390.28
Total Property			\$5,197.90	\$73,052.53
800 <u>Other Objects</u>				
810 Dues and Fees				1,241.43
Total Other Objects				\$1,241.43
Total 2620 Operation of Buildings Services	\$28,842.45	\$109,627.31	\$73,415.57	\$2,950,687.66

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)				
2700 Student Transportation Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				109,935.91
Total Personnel Services – Salaries				\$109,935.91
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				34,852.67
220 Social Security Contributions				8,268.85
230 PSERS Retirement Contributions				37,005.79
260 Workers' Compensation				704.95
291 Other Retirement Plans				550.00
Total Personnel Services – Employee Benefits				\$81,382.26
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				600.00
340 Technical Services				4,300.00
Total Purchased Professional and Technical Services				\$4,900.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				15,028.54
Total Purchased Property Services				\$15,028.54
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			12,754.56	1,041,250.72
516 Student Transportation Services From the IU				25,397.19
519 Student Transportation Services From Other Sources			25,219.58	233,904.48
580 Travel				127.86
599 Other Miscellaneous Purchased Services				5,757.86
Total Other Purchased Services			\$37,974.14	\$1,306,438.11
600 <u>Supplies</u>				
610 General Supplies				246.09
620 Energy				26,717.24
630 Food				37.45
Total Supplies				\$27,000.78
Total 2700 Student Transportation Services			\$37,974.14	\$1,544,685.60

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2720 Vehicle Operation Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				99,055.38
Total Personnel Services – Salaries				\$99,055.38
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				34,852.67
220 Social Security Contributions				7,436.50
230 PSERS Retirement Contributions				33,204.12
260 Workers' Compensation				633.76
Total Personnel Services – Employee Benefits				\$76,127.05
300 Purchased Professional and Technical Services				
330 Other Professional Services				600.00
340 Technical Services				4,300.00
Total Purchased Professional and Technical Services				\$4,900.00
500 Other Purchased Services				
513 Contracted Carriers			12,754.56	796,608.57
516 Student Transportation Services From the IU				25,397.19
519 Student Transportation Services From Other Sources			25,219.58	233,904.48
580 Travel				127.86
599 Other Miscellaneous Purchased Services				5,757.86
Total Other Purchased Services			\$37,974.14	\$1,061,795.96
600 Supplies				
610 General Supplies				246.09
620 Energy				26,717.24
630 Food				37.45
Total Supplies				\$27,000.78
Total 2720 Vehicle Operation Services			\$37,974.14	\$1,268,879.17

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2740 Vehicle Servicing and Maintenance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				15,028.54
Total Purchased Property Services				\$15,028.54
Total 2740 Vehicle Servicing and Maintenance Services				\$15,028.54

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				10,880.53
Total Personnel Services – Salaries				\$10,880.53
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				832.35
230 PSERS Retirement Contributions				3,801.67
260 Workers’ Compensation				71.19
291 Other Retirement Plans				550.00
Total Personnel Services – Employee Benefits				\$5,255.21
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				244,642.15
Total Other Purchased Services				\$244,642.15
Total 2750 Nonpublic Transportation				\$260,777.89

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2800 Support Services – Central	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				49,517.84
Total Personnel Services – Salaries				\$49,517.84
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				25,798.62
220 Social Security Contributions				3,834.08
230 PSERS Retirement Contributions				17,837.77
240 Tuition Reimbursement				33,912.00
260 Workers' Compensation				334.03
291 Other Retirement Plans				544.00
Total Personnel Services – Employee Benefits				\$82,260.50
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				3,268.55
Total Purchased Professional and Technical Services				\$3,268.55
600 <u>Supplies</u>				
610 General Supplies				13,255.59
Total Supplies				\$13,255.59
800 <u>Other Objects</u>				
810 Dues and Fees				229.00
Total Other Objects				\$229.00
Total 2800 Support Services – Central				\$148,531.48

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)				
2830 Staff Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				49,517.84
Total Personnel Services – Salaries				\$49,517.84
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				25,798.62
220 Social Security Contributions				3,834.08
230 PSERS Retirement Contributions				17,837.77
240 Tuition Reimbursement				33,912.00
260 Workers' Compensation				334.03
291 Other Retirement Plans				544.00
Total Personnel Services – Employee Benefits				\$82,260.50
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				3,268.55
Total Purchased Professional and Technical Services				\$3,268.55
600 <u>Supplies</u>				
610 General Supplies				13,255.59
Total Supplies				\$13,255.59
800 <u>Other Objects</u>				
810 Dues and Fees				229.00
Total Other Objects				\$229.00
Total 2830 Staff Services				\$148,531.48

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2832 Recruitment and Placement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				49,517.84
Total Personnel Services – Salaries				\$49,517.84
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				25,798.62
220 Social Security Contributions				3,834.08
230 PSERS Retirement Contributions				17,837.77
260 Workers' Compensation				334.03
291 Other Retirement Plans				544.00
Total Personnel Services – Employee Benefits				\$48,348.50
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				3,268.55
Total Purchased Professional and Technical Services				\$3,268.55
600 <u>Supplies</u>				
610 General Supplies				13,255.59
Total Supplies				\$13,255.59
800 <u>Other Objects</u>				
810 Dues and Fees				229.00
Total Other Objects				\$229.00
Total 2832 Recruitment and Placement Services				\$114,619.48

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement				33,912.00
Total Personnel Services – Employee Benefits				\$33,912.00
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only				\$33,912.00

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				26,705.30
Total Other Purchased Services				\$26,705.30
Total 2900 Other Support Services				\$26,705.30

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:40:58 PM

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary Secondary Federal Total

500 Other Purchased Services

595 IU Payments By Withholding 26,705.30

Total Other Purchased Services \$26,705.30

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series \$26,705.30

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:41:05 PM

General Fund (10)	
3000 Operation of Non-Instructional Services	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	429,498.88
Total Personnel Services – Salaries	\$429,498.88
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	11,518.77
220 Social Security Contributions	33,063.89
230 PSERS Retirement Contributions	142,379.65
260 Workers' Compensation	2,823.97
Total Personnel Services – Employee Benefits	\$189,786.28
300 <u>Purchased Professional and Technical Services</u>	
329 Professional Educational Services – Other	100.00
330 Other Professional Services	10,100.00
390 Other Purchased Professional and Technical Services	59,124.51
Total Purchased Professional and Technical Services	\$69,324.51
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	25,142.61
440 Rentals	7,579.89
Total Purchased Property Services	\$32,722.50
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	41,376.50
520 Insurance – General	12,722.00
580 Travel	2,329.33
591 Services Purchased Locally	17,798.35
592 Services Purchased From Another LEA Within the State	250.00
Total Other Purchased Services	\$74,476.18
600 <u>Supplies</u>	
610 General Supplies	57,052.79
Total Supplies	\$57,052.79
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	6,282.90
Total Property	\$6,282.90
800 <u>Other Objects</u>	
810 Dues and Fees	6,016.00
Total Other Objects	\$6,016.00
Total 3000 Operation of Non-Instructional Services	\$865,160.04

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:41:05 PM

General Fund (10)

3200 Student Activities

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				429,498.88
Total Personnel Services – Salaries				\$429,498.88
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				11,518.77
220 Social Security Contributions				33,063.89
230 PSERS Retirement Contributions				142,379.65
260 Workers' Compensation				2,823.97
Total Personnel Services – Employee Benefits				\$189,786.28
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				10,000.00
390 Other Purchased Professional and Technical Services				59,124.51
Total Purchased Professional and Technical Services				\$69,124.51
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				25,142.61
440 Rentals				7,579.89
Total Purchased Property Services				\$32,722.50
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				41,376.50
520 Insurance – General				12,722.00
580 Travel				2,329.33
Total Other Purchased Services				\$56,427.83
600 <u>Supplies</u>				
610 General Supplies				56,809.90
Total Supplies				\$56,809.90
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				6,282.90
Total Property				\$6,282.90
800 <u>Other Objects</u>				
810 Dues and Fees				6,016.00
Total Other Objects				\$6,016.00
Total 3200 Student Activities				\$846,668.80

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Printed 11/30/2022 12:41:05 PM

General Fund (10)

3300 Community Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			100.00	100.00
330 Other Professional Services			100.00	100.00
Total Purchased Professional and Technical Services			\$200.00	\$200.00
500 <u>Other Purchased Services</u>				
591 Services Purchased Locally				17,798.35
592 Services Purchased From Another LEA Within the State				250.00
Total Other Purchased Services				\$18,048.35
600 <u>Supplies</u>				
610 General Supplies			242.89	242.89
Total Supplies			\$242.89	\$242.89
Total 3300 Community Services			\$442.89	\$18,491.24

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Printed 11/30/2022 12:41:10 PM

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 Property

752 Capital Equipment – Original and Additional

118,665.00

Total Property	\$118,665.00
Total 4000 Facilities Acquisition, Construction and Improvement Services	\$118,665.00

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Printed 11/30/2022 12:41:10 PM

General Fund (10)

4600 Existing Building Improvement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				118,665.00
Total Property				\$118,665.00
Total 4600 Existing Building Improvement Services				\$118,665.00

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Printed 11/30/2022 12:41:15 PM

General Fund (10)

5000 Other Expenditures and Financing Uses		<u>Total</u>
800 <u>Other Objects</u>		
830 Interest		694,831.99
880 Refunds of Prior Years' Receipts		3,413.92
Total Other Objects		\$698,245.91
900 <u>Other Uses of Funds</u>		
910 Redemption of Principal		10,965,986.70
939 Other Fund Transfers		262,788.89
Total Other Uses of Funds		\$11,228,775.59
Total 5000 Other Expenditures and Financing Uses		\$11,927,021.50

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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				694,831.99
880 Refunds of Prior Years' Receipts				3,413.92
Total Other Objects				\$698,245.91
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				10,965,986.70
Total Other Uses of Funds				\$10,965,986.70
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$11,664,232.61

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General Fund (10)				
5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				694,831.99
Total Other Objects				\$694,831.99
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,820,986.70
Total Other Uses of Funds				\$1,820,986.70
Total 5110 Debt Service				\$2,515,818.69

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General Fund (10)

5120 Debt Service – Refunded Bonds	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				9,145,000.00
Total Other Uses of Funds				\$9,145,000.00
Total 5120 Debt Service – Refunded Bonds				\$9,145,000.00

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General Fund (10)

5130 Refund of Prior Year Revenues / Receipts	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				3,413.92
Total Other Objects				\$3,413.92
Total 5130 Refund of Prior Year Revenues / Receipts				\$3,413.92

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General Fund (10)

5200 Interfund Transfers – Out	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				262,788.89
Total Other Uses of Funds				\$262,788.89
Total 5200 Interfund Transfers – Out				\$262,788.89

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General Fund (10)

5230 Capital Projects Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				262,788.89
Total Other Uses of Funds				\$262,788.89
Total 5230 Capital Projects Fund Transfers				\$262,788.89

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Printed 11/30/2022 12:41:07 PM

Student Sponsored Activity Fund (21)

3200 Student Activities	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
610 General Supplies				128,288.00
Total Supplies				\$128,288.00
Total 3200 Student Activities				\$128,288.00

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Other Capital Projects Fund (39)

2000 Support Services

Total

700 <u>Property</u>	
752 Capital Equipment – Original and Additional	90,699.86
762 Capitalized Equipment - Replacement	5,022,562.27
Total Property	\$5,113,262.13
Total 2000 Support Services	\$5,113,262.13

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Other Capital Projects Fund (39)

2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				90,699.86
762 Capitalized Equipment - Replacement				5,022,562.27
Total Property				\$5,113,262.13
Total 2600 Operation and Maintenance of Plant Services				\$5,113,262.13

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Printed 11/30/2022 12:41:02 PM

Other Capital Projects Fund (39)

2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				90,699.86
762 Capitalized Equipment - Replacement				5,022,562.27
Total Property				\$5,113,262.13
Total 2620 Operation of Buildings Services				\$5,113,262.13

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Printed 11/30/2022 12:41:12 PM

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services	40,921.00
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Total Purchased Property Services	\$40,921.00
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700 Property

710 Land and Improvements	184,489.25
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Total Property	\$184,489.25
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Total 4000 Facilities Acquisition, Construction and Improvement Services	\$225,410.25
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Other Capital Projects Fund (39)

4100 Site Acquisition Services – Original and Additional

Elementary

Secondary

Federal

Total

700 Property

710 Land and Improvements

184,489.25

Total Property

\$184,489.25

Total 4100 Site Acquisition Services – Original and Additional

\$184,489.25

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Printed 11/30/2022 12:41:12 PM

Other Capital Projects Fund (39)

4200 Existing Site Improvement Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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400 Purchased Property Services

450 Construction Services			40,921.00
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Total Purchased Property Services			\$40,921.00
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Total 4200 Existing Site Improvement Services			\$40,921.00
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Printed 11/30/2022 12:41:19 PM

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	14,674,645.43				
1200 Special Programs - Elementary / Secondary	4,668,402.49				
1300 Vocational Education	940,541.44				
1400 Other Instructional Programs - Elementary / Secondary	87,834.74				
1500 Nonpublic School Programs	1,433.00				
1600 Adult Education Programs	4,250.00				
Total Instruction	\$20,377,107.10				
2000 <u>Support Services</u>					
2100 Support Services - Students	1,152,220.14				
2200 Support Services - Instructional Staff	2,070,879.52				
2300 Support Services - Administration	2,240,178.37				
2400 Support Services - Pupil Health	665,334.45				
2500 Support Services - Business	492,055.33				
2600 Operation and Maintenance of Plant Services	2,950,687.66				
2700 Student Transportation Services	1,544,685.60				
2800 Support Services - Central	148,531.48				
2900 Other Support Services	26,705.30				
Total Support Services	\$11,291,277.85				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	846,668.80	128,288.00			
3300 Community Services	18,491.24				
Total Operation of Non-Instructional Services	\$865,160.04	\$128,288.00			
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4100 Site Acquisition Services - Original and Additional					
4200 Existing Site Improvement Services					
4600 Existing Building Improvement Services	118,665.00				
Total Facilities Acquisition, Construction and Improvement Services	\$118,665.00				
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	11,664,232.61				
5200 Interfund Transfers - Out	262,788.89				
Total Other Expenditures and Financing Uses	\$11,927,021.50				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$44,579,231.49	\$128,288.00			

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Printed 11/30/2022 12:41:19 PM

	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
1600 Adult Education Programs					
Total Instruction					
2000 <u>Support Services</u>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services			5,113,262.13		
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services			\$5,113,262.13		
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4100 Site Acquisition Services - Original and Additional			184,489.25		
4200 Existing Site Improvement Services			40,921.00		
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services			\$225,410.25		
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$5,338,672.38		

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:41:19 PM

	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	14,674,645.43
1200 Special Programs - Elementary / Secondary	4,668,402.49
1300 Vocational Education	940,541.44
1400 Other Instructional Programs - Elementary / Secondary	87,834.74
1500 Nonpublic School Programs	1,433.00
1600 Adult Education Programs	4,250.00
Total Instruction	\$20,377,107.10
2000 <u>Support Services</u>	
2100 Support Services - Students	1,152,220.14
2200 Support Services - Instructional Staff	2,070,879.52
2300 Support Services - Administration	2,240,178.37
2400 Support Services - Pupil Health	665,334.45
2500 Support Services - Business	492,055.33
2600 Operation and Maintenance of Plant Services	8,063,949.79
2700 Student Transportation Services	1,544,685.60
2800 Support Services - Central	148,531.48
2900 Other Support Services	26,705.30
Total Support Services	\$16,404,539.98
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	974,956.80
3300 Community Services	18,491.24
Total Operation of Non-Instructional Services	\$993,448.04
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4100 Site Acquisition Services - Original and Additional	184,489.25
4200 Existing Site Improvement Services	40,921.00
4600 Existing Building Improvement Services	118,665.00
Total Facilities Acquisition, Construction and Improvement Services	\$344,075.25
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	11,664,232.61
5200 Interfund Transfers - Out	262,788.89
Total Other Expenditures and Financing Uses	\$11,927,021.50
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$50,046,191.87

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:41:33 PM

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	14,676,611.62
	Total Federally Funded salaries subject to PSERS withholding	681,440.02

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	278,533.13
	Expenditures Funded with Carry over Title I Funds	129.12
Total	Title I Expenditure Data	\$278,662.25

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	17,760.16
	Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

Amount	Description	Amount
	Revenue from Title V-B-2: Rural and Low-Income School Programs	
	Revenue from Title V-B-1: Small Rural School Achievement (Directly from the Federal Govt)	

1 .	<u>Current Special Education Expenditures within Function 1000.\r\nSee list of exclusions in the note below.</u>	3,509,017.24
2 .	<u>Current Special Education Expenditures within Function 2000.\r\nSee list of exclusions in the note below.</u>	416,757.44
3 .	<u>Current Special Education Expenditures within Sub-Function 2100.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	
4 .	<u>Current Special Education Expenditures within Sub-Function 2200.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	202,072.54
5 .	<u>Current Special Education Expenditures within Sub-Function 2700.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	208,684.90
6 .	<u>Current Special Education Expenditures within Sub-Function 3100.\r\nSee list of exclusions in the note below.</u>	
7 .	<u>Current Special Education Expenditures within Sub-Function 3200.\r\nSee list of exclusions in the note below.</u>	

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

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

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	2,044,768.00	595,218.00	2,639,986.00
	212 Dental Insurance	33,898.00	8,462.00	42,360.00
	215 Eye Care Insurance	11,983.00	4,129.00	16,112.00
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$2,090,649.00	\$607,809.00	\$2,698,458.00
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance		61,495.00	61,495.00
	212 Dental Insurance		890.00	890.00
	215 Eye Care Insurance		151.00	151.00
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL		\$62,536.00	\$62,536.00
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$2,090,649.00	\$670,345.00	\$2,760,994.00

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:41:41 PM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	182,227.72	652,488.01	834,715.73	183,529.80	657,150.29	840,680.09
2140 Psychological Services	191,390.31		191,390.31	163,524.64		163,524.64
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	63,295.67	226,637.67	289,933.34	62,057.15	222,203.02	284,260.17
2350 Legal and Accounting Services	4,267.00	15,401.83	19,668.83	6,750.00	25,344.50	32,094.50
2420 Medical Services	27,464.94	98,341.47	125,806.41	32,090.77	114,904.81	146,995.58
2440 Nursing Services	106,782.76	382,348.38	489,131.14	113,137.30	405,101.57	518,238.87
2700 Student Transportation Services	435,949.72	917,070.66	1,353,020.38	500,348.70	1,044,336.90	1,544,685.60
Total	\$1,011,378.12	\$2,292,288.02	\$3,303,666.14	\$1,061,438.36	\$2,469,041.09	\$3,530,479.45

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Printed 11/30/2022 12:41:45 PM

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		29,077,519.52			6,940,652.00	533,023.00	46,554,198.00	83,105,392.52
2. Additional Debt Incurred During Year		9,315,000.00			378,501.00	329,838.00		10,023,339.00
3. Retirements and Repayments		10,582,519.52			3,039,700.00	98,778.00	6,545,840.00	20,266,837.52
4. Debt at End of Fiscal Year		27,810,000.00			4,279,453.00	764,083.00	40,008,358.00	72,861,894.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		27,810,000.00			4,279,453.00	764,083.00	40,008,358.00	72,861,894.00
7. Current Portion P&I - Due within 1 year		2,241,264.00				124,912.00		2,366,176.00
8. Interest Paid during current fiscal year		686,536.99						686,536.99

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year					138,828.00		665,802.00	804,630.00
2. Additional Debt Incurred During Year					4,872.00			4,872.00
3. Retirements and Repayments					90,884.00		151,160.00	242,044.00
4. Debt at End of Fiscal Year					52,816.00		514,642.00	567,458.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					52,816.00		514,642.00	567,458.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	1,820,986.70		694,831.99	2,515,818.69	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund	9,145,000.00			9,145,000.00	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund					
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$10,965,986.70		\$694,831.99	\$11,660,818.69	

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

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:41:45 PM

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	06/2021	6,500,000.00		5,000.00	6,495,000.00	260,950.00	201,244.00
General Obligation Bonds/Notes – CIB	06/2021	5,795,000.00			5,795,000.00	109,310.00	80,551.00
General Obligation Bonds/Notes – CIB	06/2021	1,035,000.00		1,035,000.00			3,197.00
General Obligation Bonds/Notes – CIB	06/2021		9,315,000.00	540,000.00	8,775,000.00	1,635,912.00	26,781.00
General Obligation Bonds/Notes – CIB	12/2019	6,795,000.00		50,000.00	6,745,000.00	235,092.00	181,426.00
General Obligation Bonds/Notes – CIB	10/2016	8,952,519.52		8,952,519.52			193,337.99
Compensated Absences		533,023.00	329,838.00	98,778.00	764,083.00	124,912.00	
Other Post-Employment Benefits (OPEB)		6,940,652.00	378,501.00	3,039,700.00	4,279,453.00		
Net Pension Liability		46,554,198.00		6,545,840.00	40,008,358.00		
Totals for Debt Entered:		\$83,105,392.52	\$10,023,339.00	\$20,266,837.52	\$72,861,894.00	\$2,366,176.00	\$686,536.99

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Other Post-Employment Benefits (OPEB)		138,828.00	4,872.00	90,884.00	52,816.00		
Net Pension Liability		665,802.00		151,160.00	514,642.00		
Totals for Debt Entered:		\$804,630.00	\$4,872.00	\$242,044.00	\$567,458.00		

LEA : 114064003 Kutztown Area SD

Printed 11/30/2022 12:41:47 PM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,180,034.35
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$3,180,034.35

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	18,250.27	109,473.06	127,723.33
6 Brick and Mortar Charter Schools	585,817.37	219,798.61	805,615.98
7 Cyber Charter Schools	836,667.36	310,057.87	1,146,725.23
8 Career and Technology Centers	523,277.04	86,016.35	609,293.39
9 Approved Private Schools		21,294.06	21,294.06
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	634.87		634.87
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	235,440.00	233,307.49	468,747.49
Section 2 Total	\$2,200,086.91	\$979,947.44	\$3,180,034.35

1 .	<u>Student Transportation Services for Educational Field Trips</u>	
2 .	<u>Student Transportation Services for Student Activities</u>	278.34
3 .	<u>Rental of Vehicles for Student Transportation Services</u>	
4 .	<u>Capital Reserve Funds</u>	

Include only district-owned transportation expenditures paid from State or local money.
DO NOT include federal expenditures or payments to contract service providers.
Contracted transportation services should not be recorded on this schedule.

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		<u>Total</u>
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		226,887.80
Total Personnel Services – Salaries		\$226,887.80
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		62,913.28
220 Social Security Contributions		16,688.04
230 PSERS Retirement Contributions		(12,128.16)
260 Workers' Compensation		1,484.46
280 Other Post-Employment Benefits (OPEB)		(20,937.00)
291 Other Retirement Plans		492.93
Total Personnel Services – Employee Benefits		\$48,513.55
300 <u>Purchased Professional and Technical Services</u>		
340 Technical Services		6,639.52
Total Purchased Professional and Technical Services		\$6,639.52
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance Services		5,139.10
Total Purchased Property Services		\$5,139.10
500 <u>Other Purchased Services</u>		
580 Travel		978.97
591 Services Purchased Locally		3,581.94
Total Other Purchased Services		\$4,560.91
600 <u>Supplies</u>		
610 General Supplies		37,609.82
620 Energy		2,024.34
630 Food		320,812.91
650 Supplies & Fees – Technology Related		5,030.50
Total Supplies		\$365,477.57
700 <u>Property</u>		
740 Depreciation		19,345.75
Total Property		\$19,345.75
800 <u>Other Objects</u>		
810 Dues and Fees		647.70
890 Miscellaneous Expenditures		137.30
Total Other Objects		\$785.00
Total 3000 Operation of Non-Instructional Services		\$677,349.20

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Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				226,887.80
Total Personnel Services – Salaries				\$226,887.80
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				62,913.28
220 Social Security Contributions				16,688.04
230 PSERS Retirement Contributions				(12,128.16)
260 Workers' Compensation				1,484.46
280 Other Post-Employment Benefits (OPEB)				(20,937.00)
291 Other Retirement Plans				492.93
Total Personnel Services – Employee Benefits				\$48,513.55
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				6,639.52
Total Purchased Professional and Technical Services				\$6,639.52
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				5,139.10
Total Purchased Property Services				\$5,139.10
500 <u>Other Purchased Services</u>				
580 Travel				978.97
591 Services Purchased Locally				3,581.94
Total Other Purchased Services				\$4,560.91
600 <u>Supplies</u>				
610 General Supplies				37,609.82
620 Energy				2,024.34
630 Food				320,812.91
650 Supplies & Fees – Technology Related				5,030.50
Total Supplies				\$365,477.57
700 <u>Property</u>				
740 Depreciation				19,345.75
Total Property				\$19,345.75
800 <u>Other Objects</u>				
810 Dues and Fees				647.70
890 Miscellaneous Expenditures				137.30
Total Other Objects				\$785.00
Total 3100 Food Services				\$677,349.20

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	677,349.20				677,349.20
Total Operation of Non-Instructional Services	\$677,349.20				\$677,349.20
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$677,349.20				\$677,349.20

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Greenwich-Lenhartsville El Sch	810	4,114,132.71	695,136.92	94,048.54		155,146.23	51,910.71	5,110,375.11	
	Kutztown Area MS	6315	5,360,426.04	917,177.20			125,782.17	61,602.97	6,464,988.38	
	Kutztown Area SHS	816	7,637,356.45	1,757,503.04		1,086.29	329,875.87	82,510.42	9,808,332.07	
	Kutztown El Sch	6316	5,887,238.92	1,072,780.65	46,757.85		283,173.44	91,593.64	7,381,544.50	
Total			22,999,154.12	4,442,597.81	140,806.39	1,086.29	893,977.71	287,617.74	28,765,240.06	