

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

County : Berks
AUN Number : 114064003
LEA Type : SD

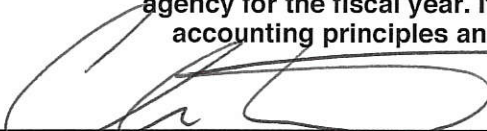
Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2019

Pennsylvania Department of Education
&
Office of Comptroller Operations

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

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



Chief School Administrator Signature

11/15/19

Date



Board Secretary Signature

11-15-19

Date

David Miller

Contact Person

dmiller869@kasd.org

Contact Person E-mail Address

(610)683-7361

Ext :

Contact Person Telephone Number

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2019**
(Pursuant to PA School Code Section 218(b))

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

Audit Certification Due: 12/31/2019

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 11/15/19
Date

Auditing Firm:

Herbein + Company, Inc.

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 on the date referenced is materially consistent with the audited financial statements.

Chief School Administrator

[Signature] 11/15/19
Signature Date

Board Secretary

[Signature] 11-15-19
Signature Date

David Miller

Contact Person

dmiller869@kasd.org

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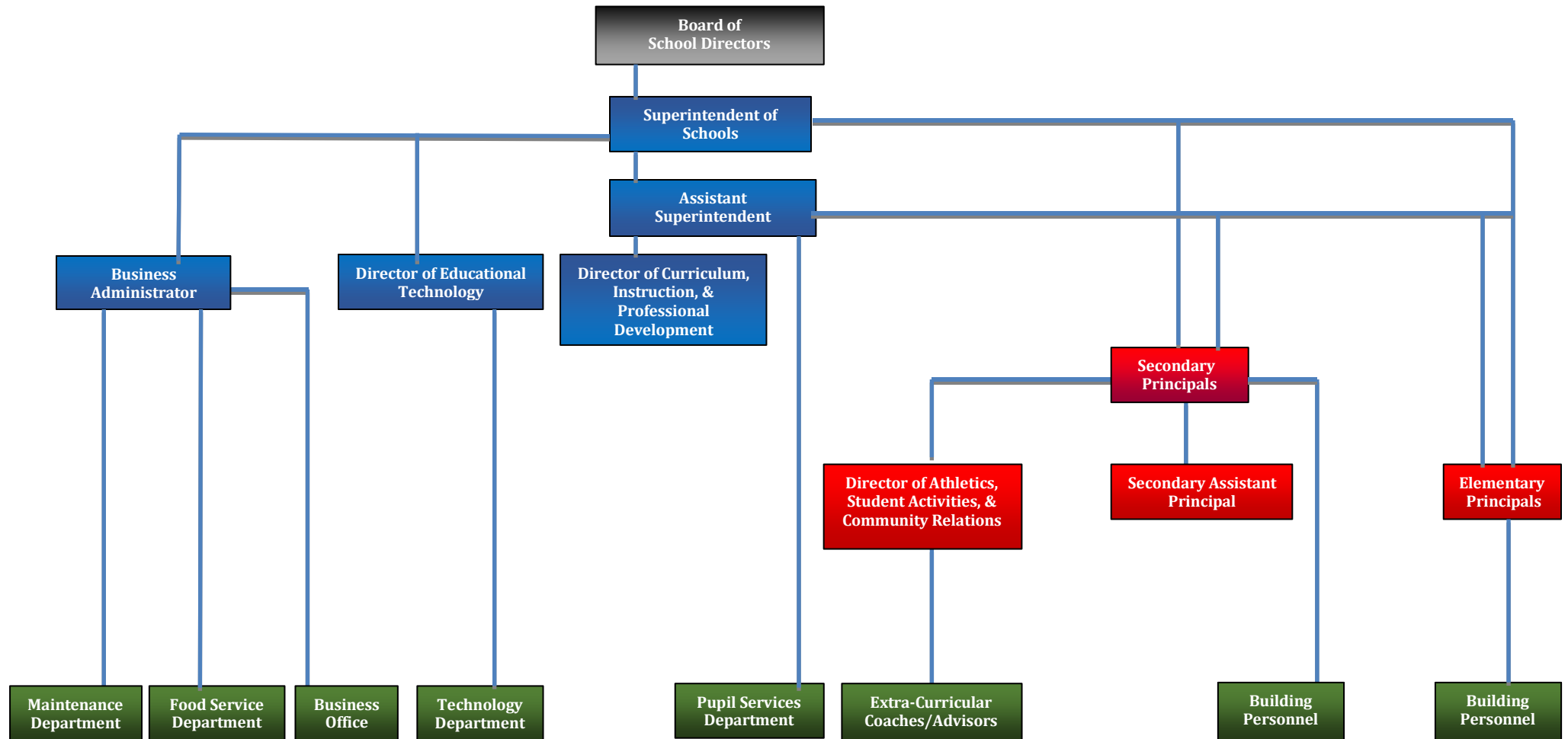
Contact Person Telephone Number

Contact Person Fax Number

KUTZTOWN AREA SCHOOL DISTRICT

No. 008

SECTION: LOCAL BOARD PROCEDURES
TITLE: ORGANIZATION CHART
ADOPTED: September 21, 2009
REVISED: October 17, 2011 November 17, 2014
October 15, 2012 September 21, 2015
September 16, 2013 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>
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: \$4,483.00 Prior Year SESS Schedule 2350: \$11,479.50	We use legal services as needed. During the 2019-20 school year we didn't have as much need as the previous year.

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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	654,019				
0110	Investments	7,259,128				
0120	Taxes Receivable	1,308,731				
0130	Due From Other Funds					
0141	Due From Other Governments	114,318				
0142	State Revenue Receivable	1,065,998				
0143	Federal Revenue Receivable	192,349				
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables	10,243				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)	4,489				
0190	Other Current Assets					
Total Assets		\$10,609,275				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$10,609,275				

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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			7,388		
0110	Investments			493,081		
0120	Taxes Receivable					
0130	Due From Other Funds			230,639		
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				\$731,108		
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources				\$731,108		

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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	661,407	
0110 Investments	7,752,209	
0120 Taxes Receivable	1,308,731	
0130 Due From Other Funds	230,639	
0141 Due From Other Governments	114,318	
0142 State Revenue Receivable	1,065,998	
0143 Federal Revenue Receivable	192,349	
0145 Other Intergovernmental Revenue Receivable		
0146 Due from Primary Government		
0147 Due from Component Unit		
0150 Other Receivables	10,243	
0170 Inventories		
0180 Prepaid Expenses (Expenditures)	4,489	
0190 Other Current Assets		
Total Assets	\$11,340,383	
0910 Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources	\$11,340,383	

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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	35,021				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	137,884				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding	2,827,093				
0480 Unearned Revenues	994,973				
0490 Other Current Liabilities	35,218				
Total Liabilities	\$4,030,189				
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance	4,490				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	3,141,017				
0840 Assigned Fund Balance	734,638				
0850 Unassigned Fund Balance	2,698,941				
Total Fund Balances	\$6,579,086				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$10,609,275				

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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			49,491		
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				\$49,491		
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance			681,617		
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances				\$681,617		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances				\$731,108		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds		35,021
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable		187,375
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits		
0462 Payroll Deductions and Withholding		2,827,093
0480 Unearned Revenues		994,973
0490 Other Current Liabilities		35,218
Total Liabilities		\$4,079,680
0950 Deferred Inflows of Resources		
Fund Balances		
0810 Nonspendable Fund Balance		4,490
0820 Restricted Fund Balance		681,617
0830 Committed Fund Balance		3,141,017
0840 Assigned Fund Balance		734,638
0850 Unassigned Fund Balance		2,698,941
Total Fund Balances		\$7,260,703
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$11,340,383

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	23,235,942				
7000 Revenue from State Sources	9,411,289				
8000 Revenue from Federal Sources	290,349				
Total Revenues	\$32,937,580				
Expenditures					
1000 Instruction	18,538,969				
2000 Support Services	10,040,856				
3000 Operation of Non-Instructional Services	775,500				
4000 Facilities Acquisition, Construction and Improvement Services	574,225				
5110 Debt Service	2,757,278				
5130 Refund of Prior Year Revenues / Receipts	18				
Total Expenditures	\$32,686,846				
Excess (Deficiency) Of Revenues Over Expenditures	\$250,734				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds	7,835,000				
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing	574,225				
9300 Interfund Transfers - IN	26,190				
9400 Sale of or Compensation for Loss of Fixed Assets	18,584				
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	7,726,773				
5150 Bond Discounts					
5200 Interfund Transfers – Out	150,206				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$577,020				

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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>
Revenues					
6000 Revenue from Local Sources			25,843		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues			\$25,843		
Expenditures					
1000 Instruction					
2000 Support Services			197,374		
3000 Operation of Non-Instructional Services			2,000		
4000 Facilities Acquisition, Construction and Improvement Services			12,466		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures			\$211,840		
Excess (Deficiency) Of Revenues Over Expenditures			(\$185,997)		
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					
9300 Interfund Transfers - IN			150,206		
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)			\$150,206		

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	23,261,785
7000	Revenue from State Sources	9,411,289
8000	Revenue from Federal Sources	290,349
Total Revenues		\$32,963,423
Expenditures		
1000	Instruction	18,538,969
2000	Support Services	10,238,230
3000	Operation of Non-Instructional Services	777,500
4000	Facilities Acquisition, Construction and Improvement Services	586,691
5110	Debt Service	2,757,278
5130	Refund of Prior Year Revenues / Receipts	18
Total Expenditures		\$32,898,686
Excess (Deficiency) Of Revenues Over Expenditures		\$64,737
Other Financing Sources (Uses)		
9110	Face Value of Bonds Issued	
9120	Proceeds from Refunding of Bonds	7,835,000
9130	Bond Premiums	
9200	Proceeds from Extended-Term Financing	574,225
9300	Interfund Transfers - IN	176,396
9400	Sale of or Compensation for Loss of Fixed Assets	18,584
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	7,726,773
5150	Bond Discounts	
5200	Interfund Transfers – Out	150,206
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		\$727,226

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		\$827,754				
Fund Balance						
0001 Fund Balance - Beginning of Fiscal Year		5,751,332				
Fund Balance - End Of Year		\$6,579,086				

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				(\$35,791)		
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year			717,408		
Fund Balance - End Of Year				\$681,617		

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		\$791,963
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	6,468,740
Fund Balance - End Of Year		\$7,260,703

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	487,297			487,297	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	1,109			1,109	
0143 Federal Revenue Receivable	28,621			28,621	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	32,986			32,986	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$550,013			\$550,013	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	152,505			152,505	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$152,505			\$152,505	
0910 Deferred Outflows of Resources	114,764			114,764	
Total Assets And Deferred Outflows Of Resources	\$817,282			\$817,282	

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	195,618			195,618	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	1,010			1,010	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,924			2,924	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities	3,713			3,713	
Total Current Liabilities	\$203,265			\$203,265	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	131,304			131,304	
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities	682,414			682,414	
Total Noncurrent Liabilities	\$813,718			\$813,718	
Total Liabilities	\$1,016,983			\$1,016,983	
0950 Deferred Inflows of Resources	122,079			122,079	
Net Position					
0791 Net Investment in Capital Assets	152,505			152,505	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(474,285)			(474,285)	
Total Net Position	(\$321,780)			(\$321,780)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$817,282			\$817,282	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues					
6600 Food Service Revenue	225,115			225,115	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$225,115			\$225,115	
Operating Expenses					
100 Personnel Services – Salaries	189,717			189,717	
200 Personnel Services – Employee Benefits	127,930			127,930	
300 Purchased Professional and Technical Services	2,874			2,874	
400 Purchased Property Services	11,022			11,022	
500 Other Purchased Services	25,661			25,661	
600 Supplies	248,940			248,940	
740 Depreciation	13,448			13,448	
810 Dues and Fees	490			490	
890 Miscellaneous Expenditures	1,048			1,048	
Total Operating Expenses	\$621,130			\$621,130	
Operating Income (Loss)	(\$396,015)			(\$396,015)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	5,159			5,159	
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	55,033			55,033	
8000 Revenue from Federal Sources	311,292			311,292	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$371,484			\$371,484	
Income (Loss) Before Contributions And Transfers	(\$24,531)			(\$24,531)	

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	31,531			31,531	
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN	5,342			5,342	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$50,720)			(\$50,720)	
0002 Net Position - Beginning of Fiscal Year	(271,060)			(271,060)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$321,780)			(\$321,780)	

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	216,285			216,285	
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	281,108			281,108	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	263,951			263,951	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$328,774)			(\$328,774)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	53,943			53,943	
0023 Receipts From Federal Sources -8000	241,130			241,130	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans	5,342			5,342	
0027 Operating Transfers In (Out) Primary Government / Comp Unit	(31,532)			(31,532)	
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	\$268,883			\$268,883	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(8,974)			(8,974)	
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	(\$8,974)			(\$8,974)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	5,159			5,159	
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	\$5,159	\$5,159
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	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	(63,706)			(63,706)	
0004 Cash and Cash Equivalents Beginning of Year	551,003			551,003	
Cash and Cash Equivalents at Year End	\$487,297			\$487,297	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(396,015)			(396,015)	
Adjustments					
0051 Depreciation and Net Amortization	13,448			13,448	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	41,824			41,824	
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)	(15,855)			(15,855)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	4,319			4,319	
0059 Inc (Dec) in Accounts Payable (0400-0450)	114			114	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	2,924			2,924	
0065 Inc (Dec) in Net Pension Liabilities (0570)	(69,104)			(69,104)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	22,102			22,102	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(8,830)			(8,830)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	49,772			49,772	
0067 Deferred Inflows (0950)	26,526			26,526	
Total Adjustments	\$67,240			\$67,240	
Cash Provided By (Used for) Total	(\$328,775)			(\$328,775)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
The District used \$41,824 of commodities from the US Dept of Agriculture	41,824
Total	\$41,824

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	93,001			
0110 Investments				
0130 Due From Other Funds				
0140 Due from Other Governments, Primary Government and Component Units				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$93,001			
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$93,001			

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100	Cash and Cash Equivalents			93,001
0110	Investments			
0130	Due From Other Funds			
0140	Due from Other Governments, Primary Government and Component Units			
0150	Other Receivables			
0170	Inventories			
0180	Prepaid Expenses (Expenditures)			
0190	Other Current Assets			
0220	Buildings and Building Improvements (Net)			
0230	Machinery, Equipment and Furniture (Net)			
Total Assets				\$93,001
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$93,001

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Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>Pension Trust</u>	<u>Student Activity Custodial</u>
		<u>(71)</u>	<u>(72)</u>	<u>(73)</u>	<u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400	Due to Other Funds				
0410	Due to Other Governments, Primary Government and Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0460	Payroll Accruals and Withholdings				
0480	Unearned Revenues				
0490	Other Current Liabilities	93,001			
Total Liabilities		\$93,001			
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				
0799	Unrestricted Net Position				
Total Net Position					
Total Liabilities, Deferred Inflows Of Resources And Net Position		\$93,001			

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400	Due to Other Funds			
0410	Due to Other Governments, Primary Government and Component Units			
0420	Accounts Payable			
0430	Contracts Payable			
0450	Short-Term Payables			
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			93,001
Total Liabilities				\$93,001
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			
0799	Unrestricted Net Position			
Total Net Position				
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$93,001

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General Fund (10)

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	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	19,710,157.65			19,710,157.65
6112 Interim Real Estate Taxes	47,823.69			47,823.69
6113 Public Utility Realty Taxes	20,492.07			20,492.07
6114 Payments in Lieu of Current Taxes - State / Local	14,325.23			14,325.23
6120 Current Per Capita Taxes, Section 679	32,321.00			32,321.00
6141 Current Act 511 Per Capita Taxes	32,321.00			32,321.00
6143 Current Act 511 Local Services Taxes	36,597.47			36,597.47
6151 Current Act 511 Earned Income Taxes	1,653,045.31			1,653,045.31
6153 Current Act 511 Real Estate Transfer Taxes	242,834.72			242,834.72
6154 Current Act 511 Amusement Taxes	30,672.45			30,672.45
6411 Delinquent Real Estate Taxes	811,974.42			811,974.42
6420 Delinquent Per Capita Taxes, Section 679	4,148.27			4,148.27
6451 Delinquent Act 511 Earned Income Taxes	4,148.26			4,148.26
6500 Earnings on Investments	190,407.65			
6700 Revenues from LEA Activities	16,371.15			
6832 Federal IDEA Revenue Received as Pass Through	230,312.08			
6910 Rentals	61,521.39			
6920 Contributions and Donations from Private Sources	13,600.00			
6942 Summer School Tuition	1,924.50			
6949 Other Tuition from Patrons	43,989.40			
6991 Refunds of a Prior Year Expenditure	215.56			
6999 Other Revenues Not Specified Above	36,738.42			
TOTAL Revenue from Local Sources	\$23,235,941.69			\$22,640,861.54

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	3,527,514.13			
7112 Basic Education Funding-Social Security	455,722.46			
7160 Tuition for Orphans Subsidy	163,280.88			
7220 Vocational Education	37,950.43			
7271 Special Education funds for School-Aged Pupils	944,816.66			
7311 Pupil Transportation Subsidy	875,635.78			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	57,365.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	218,974.19			
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,299.58			
7340 State Property Tax Reduction Allocation	611,225.76			
7361 School Safety and Security Grants	35,000.00			
7505 Ready to Learn Block Grant	140,805.00			
7506 PAsmart Grants	34,996.04			
7820 State Share of Retirement Contributions	2,282,702.80			
TOTAL Revenue from State Sources	\$9,411,288.71			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	203,411.15			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,128.00			
8517 NCLB, Title IV - 21St Century Schools	15,151.89			
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	20,890.01			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,767.74			
TOTAL Revenue from Federal Sources	\$290,348.79			

	Revenue Reported In Current Year			
<u>Other Financing Sources</u>				
9120 Proceeds from Refunding of Bonds	7,835,000.00			
9290 Other Extended-Term Financing Proceeds	574,225.00			
9350 Enterprise Fund Transfers	26,190.42			
9400 Sale of or Compensation for Loss of Fixed Assets	18,583.60			
TOTAL Other Financing Sources	\$8,453,999.02			
TOTAL FROM ALL SOURCES	\$41,391,578.21			\$22,640,861.54

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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	19,710,157.65					
6112 Interim Real Estate Taxes	47,823.69					
6113 Public Utility Realty Taxes	20,492.07					
6114 Payments in Lieu of Current Taxes - State / Local	14,325.23					
6120 Current Per Capita Taxes, Section 679	32,321.00					
6141 Current Act 511 Per Capita Taxes	32,321.00					
6143 Current Act 511 Local Services Taxes	36,597.47					
6151 Current Act 511 Earned Income Taxes	1,653,045.31					
6153 Current Act 511 Real Estate Transfer Taxes	242,834.72					
6154 Current Act 511 Amusement Taxes	30,672.45					
6411 Delinquent Real Estate Taxes	811,974.42					
6420 Delinquent Per Capita Taxes, Section 679	4,148.27					
6451 Delinquent Act 511 Earned Income Taxes	4,148.26					
6500 Earnings on Investments	190,407.65					
6700 Revenues from LEA Activities	16,371.15					
6832 Federal IDEA Revenue Received as Pass Through	230,312.08					
6910 Rentals	61,521.39					
6920 Contributions and Donations from Private Sources	13,600.00					
6942 Summer School Tuition	1,924.50					
6949 Other Tuition from Patrons	43,989.40					
6991 Refunds of a Prior Year Expenditure	215.56					
6999 Other Revenues Not Specified Above	36,738.42					
6000 Total Revenue from Local Sources	\$23,235,941.69					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	3,527,514.13					
7112 Basic Education Funding-Social Security	455,722.46					
7160 Tuition for Orphans Subsidy	163,280.88					
7220 Vocational Education	37,950.43					
7271 Special Education funds for School-Aged Pupils	944,816.66					
7311 Pupil Transportation Subsidy	875,635.78					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	57,365.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	218,974.19					
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,299.58					
7340 State Property Tax Reduction Allocation	611,225.76					
7361 School Safety and Security Grants	35,000.00					

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	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					19,710,157.65
6112 Interim Real Estate Taxes					47,823.69
6113 Public Utility Realty Taxes					20,492.07
6114 Payments in Lieu of Current Taxes - State / Local					14,325.23
6120 Current Per Capita Taxes, Section 679					32,321.00
6141 Current Act 511 Per Capita Taxes					32,321.00
6143 Current Act 511 Local Services Taxes					36,597.47
6151 Current Act 511 Earned Income Taxes					1,653,045.31
6153 Current Act 511 Real Estate Transfer Taxes					242,834.72
6154 Current Act 511 Amusement Taxes					30,672.45
6411 Delinquent Real Estate Taxes					811,974.42
6420 Delinquent Per Capita Taxes, Section 679					4,148.27
6451 Delinquent Act 511 Earned Income Taxes					4,148.26
6500 Earnings on Investments		8,585.14			198,992.79
6700 Revenues from LEA Activities					16,371.15
6832 Federal IDEA Revenue Received as Pass Through					230,312.08
6910 Rentals					61,521.39
6920 Contributions and Donations from Private Sources		17,257.50			30,857.50
6942 Summer School Tuition					1,924.50
6949 Other Tuition from Patrons					43,989.40
6991 Refunds of a Prior Year Expenditure					215.56
6999 Other Revenues Not Specified Above					36,738.42
6000 Total Revenue from Local Sources		\$25,842.64			\$23,261,784.33
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					3,527,514.13
7112 Basic Education Funding-Social Security					455,722.46
7160 Tuition for Orphans Subsidy					163,280.88
7220 Vocational Education					37,950.43
7271 Special Education funds for School-Aged Pupils					944,816.66
7311 Pupil Transportation Subsidy					875,635.78
7312 Nonpublic and Charter School Pupil Transportation Subsidy					57,365.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					218,974.19
7330 Health Services (Medical, Dental, Nurse, Act 25)					25,299.58
7340 State Property Tax Reduction Allocation					611,225.76
7361 School Safety and Security Grants					35,000.00

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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>
7000 Revenue from State Sources						
7505 Ready to Learn Block Grant	140,805.00					
7506 PAsmart Grants	34,996.04					
7820 State Share of Retirement Contributions	2,282,702.80					
7000 Total Revenue from State Sources	\$9,411,288.71					
8000 Revenue from Federal Sources						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	203,411.15					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,128.00					
8517 NCLB, Title IV - 21st Century Schools	15,151.89					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	20,890.01					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,767.74					
8000 Total Revenue from Federal Sources	\$290,348.79					
9000 Other Financing Sources						
9120 Proceeds from Refunding of Bonds	7,835,000.00					
9290 Other Extended-Term Financing Proceeds	574,225.00					
9310 General Fund Transfers						
9350 Enterprise Fund Transfers	26,190.42					
9400 Sale of or Compensation for Loss of Fixed Assets	18,583.60					
9000 Total Other Financing Sources	\$8,453,999.02					
Total From All Sources	\$41,391,578.21					

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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					
7505 Ready to Learn Block Grant					140,805.00
7506 PAsmart Grants					34,996.04
7820 State Share of Retirement Contributions					2,282,702.80
7000 Total Revenue from State Sources					\$9,411,288.71
8000 Revenue from Federal Sources					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					203,411.15
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					46,128.00
8517 NCLB, Title IV - 21st Century Schools					15,151.89
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					20,890.01
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					4,767.74
8000 Total Revenue from Federal Sources					\$290,348.79
9000 Other Financing Sources					
9120 Proceeds from Refunding of Bonds					7,835,000.00
9290 Other Extended-Term Financing Proceeds					574,225.00
9310 General Fund Transfers		150,206.25			150,206.25
9350 Enterprise Fund Transfers					26,190.42
9400 Sale of or Compensation for Loss of Fixed Assets					18,583.60
9000 Total Other Financing Sources		\$150,206.25			\$8,604,205.27
Total From All Sources		\$176,048.89			\$41,567,627.10

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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>
Revenue from Local Sources	23,235,941.69					
Revenue from State Sources	9,411,288.71					
Revenue from Federal Sources	290,348.79					
Other Financing Sources	8,453,999.02					
Total From All Sources	\$41,391,578.21					

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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		25,842.64			23,261,784.33
Revenue from State Sources					9,411,288.71
Revenue from Federal Sources					290,348.79
Other Financing Sources		150,206.25			8,604,205.27
Total From All Sources		\$176,048.89			\$41,567,627.10

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General Fund (10)

1000 Instruction		Total
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		9,426,997.37
Total Personnel Services – Salaries		\$9,426,997.37
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		1,770,621.05
220 Social Security Contributions		691,235.90
230 PSERS Retirement Contributions		3,162,151.22
250 Unemployment Compensation		11,210.99
260 Workers' Compensation		48,616.40
299 All Other Employee Benefits		70,965.30
Total Personnel Services – Employee Benefits		\$5,754,800.86
300 <u>Purchased Professional and Technical Services</u>		
322 Professional Educational Services – Ius		45,648.01
323 Professional Educational Services – Other Educational Agencies		15,454.82
329 Professional Educational Services – Other		272,406.99
390 Other Purchased Professional and Technical Services		24,977.70
Total Purchased Professional and Technical Services		\$358,487.52
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance Services		16,923.19
440 Rentals		4,413.12
Total Purchased Property Services		\$21,336.31
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		17,662.37
561 Tuition To Other School Districts Within the State		273,371.21
562 Tuition To Pennsylvania Charter Schools		1,506,159.06
563 Tuition To Nonpublic Schools		103,800.00
564 Tuition To Career and Technology Centers		528,434.99
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		38,257.88
569 Tuition – Other		97,200.53
580 Travel		2,238.25
Total Other Purchased Services		\$2,567,124.29
600 <u>Supplies</u>		
610 General Supplies		264,630.95
640 Books and Periodicals		64,637.94
Total Supplies		\$329,268.89
700 <u>Property</u>		
752 Capital Equipment – Original and Additional		79,399.42
758 Capitalized Technology Software - Original		1,029.28
Total Property		\$80,428.70
800 <u>Other Objects</u>		
810 Dues and Fees		525.00

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General Fund (10)

1000 Instruction

	<u>Total</u>
Total Other Objects	\$525.00
Total 1000 Instruction	\$18,538,968.94

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General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,160,130.64	3,857,639.29	155,682.98	7,173,452.91
Total Personnel Services – Salaries	\$3,160,130.64	\$3,857,639.29	\$155,682.98	\$7,173,452.91
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	572,143.12	594,704.91		1,166,848.03
220 Social Security Contributions	232,687.41	286,427.74	10,952.70	530,067.85
230 PSERS Retirement Contributions	1,060,968.21	1,296,318.06	51,733.86	2,409,020.13
250 Unemployment Compensation	2.25	7,072.59		7,074.84
260 Workers' Compensation	16,615.98	20,214.70		36,830.68
299 All Other Employee Benefits	18,956.80	47,111.50		66,068.30
Total Personnel Services – Employee Benefits	\$1,901,373.77	\$2,251,849.50	\$62,686.56	\$4,215,909.83
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	4.50	2,937.32		2,941.82
323 Professional Educational Services – Other Educational Agencies		15,454.82		15,454.82
329 Professional Educational Services – Other	113,379.64	154,777.31		268,156.95
390 Other Purchased Professional and Technical Services	16,742.16	3.54		16,745.70
Total Purchased Professional and Technical Services	\$130,126.30	\$173,172.99		\$303,299.29
400 Purchased Property Services				
430 Repairs and Maintenance Services	8,954.86	7,968.33		16,923.19
440 Rentals	(103.07)	4,516.19		4,413.12
Total Purchased Property Services	\$8,851.79	\$12,484.52		\$21,336.31
500 Other Purchased Services				
510 Student Transportation Services	3,235.04	14,427.33		17,662.37
561 Tuition To Other School Districts Within the State		1,914.47		1,914.47
562 Tuition To Pennsylvania Charter Schools	644,693.16	408,231.59		1,052,924.75
569 Tuition – Other	486.00	96,714.53		97,200.53
580 Travel	441.31	1,718.12		2,159.43
Total Other Purchased Services	\$648,855.51	\$523,006.04		\$1,171,861.55
600 Supplies				
610 General Supplies	55,308.91	156,407.00	17,437.80	229,153.71
640 Books and Periodicals	24,052.92	36,463.04		60,515.96
Total Supplies	\$79,361.83	\$192,870.04	\$17,437.80	\$289,669.67
700 Property				
752 Capital Equipment – Original and Additional	58,090.12	16,857.58		74,947.70
758 Capitalized Technology Software - Original	266.09	763.19		1,029.28
Total Property	\$58,356.21	\$17,620.77		\$75,976.98
800 Other Objects				
810 Dues and Fees	2.62	522.38		525.00
Total Other Objects	\$2.62	\$522.38		\$525.00
Total 1100 Regular Programs – Elementary / Secondary	\$5,987,058.67	\$7,029,165.53	\$235,807.34	\$13,252,031.54

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General Fund (10)

1110 Regular Programs	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	3,160,130.64	3,857,639.29		7,017,769.93
Total Personnel Services – Salaries	\$3,160,130.64	\$3,857,639.29		\$7,017,769.93
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	572,143.12	594,704.91		1,166,848.03
220 Social Security Contributions	232,687.41	286,427.74		519,115.15
230 PSERS Retirement Contributions	1,060,968.21	1,296,318.06		2,357,286.27
250 Unemployment Compensation	2.25	7,072.59		7,074.84
260 Workers' Compensation	16,615.98	20,214.70		36,830.68
299 All Other Employee Benefits	18,956.80	47,111.50		66,068.30
Total Personnel Services – Employee Benefits	\$1,901,373.77	\$2,251,849.50		\$4,153,223.27
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	4.50	2,937.32		2,941.82
323 Professional Educational Services – Other Educational Agencies		15,454.82		15,454.82
329 Professional Educational Services – Other	113,379.64	154,777.31		268,156.95
390 Other Purchased Professional and Technical Services	16,742.16	3.54		16,745.70
Total Purchased Professional and Technical Services	\$130,126.30	\$173,172.99		\$303,299.29
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	8,954.86	7,968.33		16,923.19
440 Rentals	(103.07)	4,516.19		4,413.12
Total Purchased Property Services	\$8,851.79	\$12,484.52		\$21,336.31
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	3,235.04	14,427.33		17,662.37
561 Tuition To Other School Districts Within the State		1,914.47		1,914.47
562 Tuition To Pennsylvania Charter Schools	644,693.16	408,231.59		1,052,924.75
569 Tuition – Other	486.00	96,714.53		97,200.53
580 Travel	441.31	1,718.12		2,159.43
Total Other Purchased Services	\$648,855.51	\$523,006.04		\$1,171,861.55
600 <u>Supplies</u>				
610 General Supplies	55,308.91	156,407.00		211,715.91
640 Books and Periodicals	24,052.92	36,463.04		60,515.96
Total Supplies	\$79,361.83	\$192,870.04		\$272,231.87
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	58,090.12	16,857.58		74,947.70
758 Capitalized Technology Software - Original	266.09	763.19		1,029.28
Total Property	\$58,356.21	\$17,620.77		\$75,976.98
800 <u>Other Objects</u>				
810 Dues and Fees	2.62	522.38		525.00
Total Other Objects	\$2.62	\$522.38		\$525.00
Total 1110 Regular Programs	\$5,987,058.67	\$7,029,165.53		\$13,016,224.20

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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			155,682.98	155,682.98
Total Personnel Services – Salaries			\$155,682.98	\$155,682.98
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions			10,952.70	10,952.70
230 PSERS Retirement Contributions			51,733.86	51,733.86
Total Personnel Services – Employee Benefits			\$62,686.56	\$62,686.56
600 <u>Supplies</u>				
610 General Supplies			17,437.80	17,437.80
Total Supplies			\$17,437.80	\$17,437.80
Total 1190 Federally-Funded Regular Programs			\$235,807.34	\$235,807.34

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General Fund (10)

1200 Special Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	881,967.65	973,261.41	183,412.95	2,038,642.01
Total Personnel Services – Salaries	\$881,967.65	\$973,261.41	\$183,412.95	\$2,038,642.01
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	266,248.33	323,480.45		589,728.78
220 Social Security Contributions	62,400.54	69,690.86	13,042.14	145,133.54
230 PSERS Retirement Contributions	294,084.02	358,119.13	31,357.02	683,560.17
250 Unemployment Compensation	3,638.95	497.20		4,136.15
260 Workers' Compensation	4,607.33	6,058.26		10,665.59
299 All Other Employee Benefits	1,425.00	3,472.00		4,897.00
Total Personnel Services – Employee Benefits	\$632,404.17	\$761,317.90	\$44,399.16	\$1,438,121.23
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	26,089.53	16,616.66		42,706.19
390 Other Purchased Professional and Technical Services	4,535.41	3,696.59		8,232.00
Total Purchased Professional and Technical Services	\$30,624.94	\$20,313.25		\$50,938.19
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	56,418.00	215,038.74		271,456.74
562 Tuition To Pennsylvania Charter Schools	200,254.55	252,979.76		453,234.31
563 Tuition To Nonpublic Schools	79,860.00	23,940.00		103,800.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	17,804.19	20,453.69		38,257.88
580 Travel	66.30	12.52		78.82
Total Other Purchased Services	\$354,403.04	\$512,424.71		\$866,827.75
600 Supplies				
610 General Supplies	13,230.64	6,409.74	2,500.00	22,140.38
640 Books and Periodicals	2,676.62	1,445.36		4,121.98
Total Supplies	\$15,907.26	\$7,855.10	\$2,500.00	\$26,262.36
700 Property				
752 Capital Equipment – Original and Additional	2,286.68	2,165.04		4,451.72
Total Property	\$2,286.68	\$2,165.04		\$4,451.72
Total 1200 Special Programs – Elementary / Secondary	\$1,917,593.74	\$2,277,337.41	\$230,312.11	\$4,425,243.26

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General Fund (10)

1210 Life Skills Support

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	121,597.86	78,949.32	147,275.07	347,822.25
Total Personnel Services – Salaries	\$121,597.86	\$78,949.32	\$147,275.07	\$347,822.25
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	39,899.75	37,467.66		77,367.41
220 Social Security Contributions	8,672.78	5,499.13	10,992.04	25,163.95
230 PSERS Retirement Contributions	41,756.43	49,225.59	25,250.42	116,232.44
260 Workers' Compensation	639.25	1,183.99		1,823.24
Total Personnel Services – Employee Benefits	\$90,968.21	\$93,376.37	\$36,242.46	\$220,587.04
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	2,000.00	166,120.00		168,120.00
580 Travel	16.24			16.24
Total Other Purchased Services	\$2,016.24	\$166,120.00		\$168,136.24
600 Supplies				
610 General Supplies	1,233.95	3,913.30		5,147.25
Total Supplies	\$1,233.95	\$3,913.30		\$5,147.25
700 Property				
752 Capital Equipment – Original and Additional		2,145.05		2,145.05
Total Property		\$2,145.05		\$2,145.05
Total 1210 Life Skills Support	\$215,816.26	\$344,504.04	\$183,517.53	\$743,837.83

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General Fund (10)				
1220 Sensory Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	74,478.20	71,323.37		145,801.57
Total Personnel Services – Salaries	\$74,478.20	\$71,323.37		\$145,801.57
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	2,475.45	2,474.17		4,949.62
220 Social Security Contributions	5,669.05	5,427.56		11,096.61
230 PSERS Retirement Contributions	24,013.07	22,946.45		46,959.52
260 Workers' Compensation	376.01	373.37		749.38
Total Personnel Services – Employee Benefits	\$32,533.58	\$31,221.55		\$63,755.13
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	6,657.53	16,616.66		23,274.19
390 Other Purchased Professional and Technical Services	4,535.41	3,696.59		8,232.00
Total Purchased Professional and Technical Services	\$11,192.94	\$20,313.25		\$31,506.19
600 <u>Supplies</u>				
610 General Supplies	635.93	797.96		1,433.89
Total Supplies	\$635.93	\$797.96		\$1,433.89
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	1,482.08	19.99		1,502.07
Total Property	\$1,482.08	\$19.99		\$1,502.07
Total 1220 Sensory Support	\$120,322.73	\$123,676.12		\$243,998.85

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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	19,432.00			19,432.00
Total Purchased Professional and Technical Services	\$19,432.00			\$19,432.00
500 <u>Other Purchased Services</u>				
563 Tuition To Nonpublic Schools	79,860.00	23,940.00		103,800.00
Total Other Purchased Services	\$79,860.00	\$23,940.00		\$103,800.00
Total 1230 Emotional Support	\$99,292.00	\$23,940.00		\$123,232.00

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General Fund (10)

1240 Academic Support

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	685,891.59	822,988.72	36,137.88	1,545,018.19
Total Personnel Services – Salaries	\$685,891.59	\$822,988.72	\$36,137.88	\$1,545,018.19
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	223,873.13	283,538.62		507,411.75
220 Social Security Contributions	48,058.71	58,764.17	2,050.10	108,872.98
230 PSERS Retirement Contributions	228,314.52	285,947.09	6,106.60	520,368.21
250 Unemployment Compensation	3,638.95	497.20		4,136.15
260 Workers' Compensation	3,592.07	4,500.90		8,092.97
299 All Other Employee Benefits	1,425.00	3,472.00		4,897.00
Total Personnel Services – Employee Benefits	\$508,902.38	\$636,719.98	\$8,156.70	\$1,153,779.06
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	54,418.00	48,918.74		103,336.74
562 Tuition To Pennsylvania Charter Schools	200,254.55	252,979.76		453,234.31
580 Travel	50.06	12.52		62.58
Total Other Purchased Services	\$254,722.61	\$301,911.02		\$556,633.63
600 Supplies				
610 General Supplies	11,360.76	1,698.48	2,500.00	15,559.24
640 Books and Periodicals	2,676.62	1,445.36		4,121.98
Total Supplies	\$14,037.38	\$3,143.84	\$2,500.00	\$19,681.22
700 Property				
752 Capital Equipment – Original and Additional	804.60			804.60
Total Property	\$804.60			\$804.60
Total 1240 Academic Support	\$1,464,358.56	\$1,764,763.56	\$46,794.58	\$3,275,916.70

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General Fund (10)

1241 Learning Support – Public	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	614,406.55	719,533.76	36,137.88	1,370,078.19
Total Personnel Services – Salaries	\$614,406.55	\$719,533.76	\$36,137.88	\$1,370,078.19
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	210,681.53	279,650.40		490,331.93
220 Social Security Contributions	42,820.91	50,909.13	2,050.10	95,780.14
230 PSERS Retirement Contributions	203,802.38	250,472.23	6,106.60	460,381.21
250 Unemployment Compensation	3,638.95	497.20		4,136.15
260 Workers' Compensation	3,217.36	3,958.60		7,175.96
299 All Other Employee Benefits	1,425.00	382.00		1,807.00
Total Personnel Services – Employee Benefits	\$465,586.13	\$585,869.56	\$8,156.70	\$1,059,612.39
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	54,418.00	48,918.74		103,336.74
562 Tuition To Pennsylvania Charter Schools	200,254.55	252,979.76		453,234.31
Total Other Purchased Services	\$254,672.55	\$301,898.50		\$556,571.05
600 <u>Supplies</u>				
610 General Supplies	11,042.99	1,296.23	2,500.00	14,839.22
640 Books and Periodicals	2,676.62	1,445.36		4,121.98
Total Supplies	\$13,719.61	\$2,741.59	\$2,500.00	\$18,961.20
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	804.60			804.60
Total Property	\$804.60			\$804.60
Total 1241 Learning Support – Public	\$1,349,189.44	\$1,610,043.41	\$46,794.58	\$3,006,027.43

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General Fund (10)

1243 Gifted Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	71,485.04	103,454.96		174,940.00
Total Personnel Services – Salaries	\$71,485.04	\$103,454.96		\$174,940.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	13,191.60	3,888.22		17,079.82
220 Social Security Contributions	5,237.80	7,855.04		13,092.84
230 PSERS Retirement Contributions	24,512.14	35,474.86		59,987.00
260 Workers' Compensation	374.71	542.30		917.01
299 All Other Employee Benefits		3,090.00		3,090.00
Total Personnel Services – Employee Benefits	\$43,316.25	\$50,850.42		\$94,166.67
500 <u>Other Purchased Services</u>				
580 Travel	50.06	12.52		62.58
Total Other Purchased Services	\$50.06	\$12.52		\$62.58
600 <u>Supplies</u>				
610 General Supplies	317.77	402.25		720.02
Total Supplies	\$317.77	\$402.25		\$720.02
Total 1243 Gifted Support	\$115,169.12	\$154,720.15		\$269,889.27

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General Fund (10)

1290 Special Programs - Other Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	17,804.19	20,453.69		38,257.88
Total Other Purchased Services	\$17,804.19	\$20,453.69		\$38,257.88
Total 1290 Special Programs - Other Support	\$17,804.19	\$20,453.69		\$38,257.88

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General Fund (10)

1300 Vocational Education

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		194,361.45		194,361.45
Total Personnel Services – Salaries		\$194,361.45		\$194,361.45
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		14,044.24		14,044.24
220 Social Security Contributions		14,463.09		14,463.09
230 PSERS Retirement Contributions		63,610.62		63,610.62
260 Workers' Compensation		1,018.82		1,018.82
Total Personnel Services – Employee Benefits		\$93,136.77		\$93,136.77
500 <u>Other Purchased Services</u>				
564 Tuition To Career and Technology Centers		528,434.99		528,434.99
Total Other Purchased Services		\$528,434.99		\$528,434.99
600 <u>Supplies</u>				
610 General Supplies		13,336.86		13,336.86
Total Supplies		\$13,336.86		\$13,336.86
Total 1300 Vocational Education		\$829,270.07		\$829,270.07

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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	12,187.54	8,353.46		20,541.00
Total Personnel Services – Salaries	\$12,187.54	\$8,353.46		\$20,541.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	932.38	639.04		1,571.42
230 PSERS Retirement Contributions	3,943.40	2,016.90		5,960.30
260 Workers’ Compensation	101.31			101.31
Total Personnel Services – Employee Benefits	\$4,977.09	\$2,655.94		\$7,633.03
Total 1400 Other Instructional Programs – Elementary / Secondary	\$17,164.63	\$11,009.40		\$28,174.03

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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	12,187.54	8,353.46		20,541.00
Total Personnel Services – Salaries	\$12,187.54	\$8,353.46		\$20,541.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	932.38	639.04		1,571.42
230 PSERS Retirement Contributions	3,943.40	2,016.90		5,960.30
260 Workers’ Compensation	101.31			101.31
Total Personnel Services – Employee Benefits	\$4,977.09	\$2,655.94		\$7,633.03
Total 1420 Summer School	\$17,164.63	\$11,009.40		\$28,174.03

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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			4,250.04
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Total Purchased Professional and Technical Services			\$4,250.04
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Total 1600 Adult Education Programs			\$4,250.04
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General Fund (10)

2000 Support Services		<u>Total</u>
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		3,803,366.95
Total Personnel Services – Salaries		\$3,803,366.95
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		1,045,789.03
220 Social Security Contributions		283,329.06
230 PSERS Retirement Contributions		1,257,151.94
240 Tuition Reimbursement		8,052.00
250 Unemployment Compensation		6,306.32
260 Workers' Compensation		20,602.38
299 All Other Employee Benefits		30,826.33
Total Personnel Services – Employee Benefits		\$2,652,057.06
300 <u>Purchased Professional and Technical Services</u>		
310 Official / Administrative Services		33,867.60
323 Professional Educational Services – Other Educational Agencies		4,662.60
329 Professional Educational Services – Other		65,166.62
330 Other Professional Services		184,373.23
340 Technical Services		126,421.53
350 Security / Safety Services		15,633.66
390 Other Purchased Professional and Technical Services		75,540.32
Total Purchased Professional and Technical Services		\$505,665.56
400 <u>Purchased Property Services</u>		
410 Cleaning Services		165,941.68
420 Utility Services		50,759.46
430 Repairs and Maintenance Services		360,911.65
440 Rentals		4,812.24
Total Purchased Property Services		\$582,425.03
500 <u>Other Purchased Services</u>		
513 Contracted Carriers		869,713.54
516 Student Transportation Services From the IU		4,575.67
519 Student Transportation Services From Other Sources		220,809.56
520 Insurance – General		3,243.25
521 Fire Insurance		75,248.00
522 Automotive Liability Insurance		13,714.50
523 General Property and Liability Insurance		13,211.00
530 Communications		69,141.80
549 Other Advertising/Public Relations		1,387.14
580 Travel		14,859.67
595 IU Payments By Withholding		26,847.98
599 Other Miscellaneous Purchased Services		18,925.79
Total Other Purchased Services		\$1,331,677.90
600 <u>Supplies</u>		
610 General Supplies		351,062.23
620 Energy		571,930.48

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General Fund (10)

2000 Support Services

Total

600 <u>Supplies</u>	
630 Food	5,720.89
640 Books and Periodicals	75,999.75
Total Supplies	\$1,004,713.35
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	4,859.46
756 Capitalized Technology Equipment – Original	10,188.64
758 Capitalized Technology Software - Original	5,673.48
Total Property	\$20,721.58
800 <u>Other Objects</u>	
810 Dues and Fees	33,128.57
890 Miscellaneous Expenditures	107,100.00
Total Other Objects	\$140,228.57
Total 2000 Support Services	\$10,040,856.00

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General Fund (10)				
2100 Support Services – Students	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	227,123.74	447,946.03		675,069.77
Total Personnel Services – Salaries	\$227,123.74	\$447,946.03		\$675,069.77
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	44,554.88	60,545.95		105,100.83
220 Social Security Contributions	16,708.14	33,529.35		50,237.49
230 PSERS Retirement Contributions	76,360.45	149,063.38		225,423.83
260 Workers' Compensation	1,185.96	2,338.28		3,524.24
299 All Other Employee Benefits		6,907.00		6,907.00
Total Personnel Services – Employee Benefits	\$138,809.43	\$252,383.96		\$391,193.39
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	137.50	3,482.50		6,009.05
390 Other Purchased Professional and Technical Services	40.74	20,115.02		20,155.76
Total Purchased Professional and Technical Services	\$178.24	\$23,597.52		\$26,164.81
500 <u>Other Purchased Services</u>				
580 Travel	1.30	395.98		397.28
Total Other Purchased Services	\$1.30	\$395.98		\$397.28
600 <u>Supplies</u>				
610 General Supplies	702.50	5,653.48		6,355.98
Total Supplies	\$702.50	\$5,653.48		\$6,355.98
Total 2100 Support Services – Students	\$366,815.21	\$729,976.97		\$1,099,181.23

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General Fund (10)				
2120 Guidance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	184,426.59	297,936.36		482,362.95
Total Personnel Services – Salaries	\$184,426.59	\$297,936.36		\$482,362.95
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	44,440.73	60,432.16		104,872.89
220 Social Security Contributions	13,441.92	22,259.98		35,701.90
230 PSERS Retirement Contributions	63,239.98	102,176.62		165,416.60
260 Workers' Compensation	954.26	1,559.83		2,514.09
299 All Other Employee Benefits		5,635.00		5,635.00
Total Personnel Services – Employee Benefits	\$122,076.89	\$192,063.59		\$314,140.48
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services	40.74	20,115.02		20,155.76
Total Purchased Professional and Technical Services	\$40.74	\$20,115.02		\$20,155.76
500 <u>Other Purchased Services</u>				
580 Travel		136.57		136.57
Total Other Purchased Services		\$136.57		\$136.57
600 <u>Supplies</u>				
610 General Supplies	688.16	2,800.26		3,488.42
Total Supplies	\$688.16	\$2,800.26		\$3,488.42
Total 2120 Guidance Services	\$307,232.38	\$513,051.80		\$820,284.18

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General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	42,697.15	49,157.20		91,854.35
Total Personnel Services – Salaries	\$42,697.15	\$49,157.20		\$91,854.35
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	114.15	113.79		227.94
220 Social Security Contributions	3,266.22	3,760.59		7,026.81
230 PSERS Retirement Contributions	13,120.47	15,340.33		28,460.80
260 Workers' Compensation	231.70	249.79		481.49
Total Personnel Services – Employee Benefits	\$16,732.54	\$19,464.50		\$36,197.04
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	137.50	3,482.50		3,620.00
Total Purchased Professional and Technical Services	\$137.50	\$3,482.50		\$3,620.00
500 <u>Other Purchased Services</u>				
580 Travel	1.30	259.41		260.71
Total Other Purchased Services	\$1.30	\$259.41		\$260.71
600 <u>Supplies</u>				
610 General Supplies	14.34	2,853.22		2,867.56
Total Supplies	\$14.34	\$2,853.22		\$2,867.56
Total 2140 Psychological Services	\$59,582.83	\$75,216.83		\$134,799.66

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General Fund (10)				
2160 Social Work 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				2,389.05
Total Purchased Professional and Technical Services				\$2,389.05
Total 2160 Social Work Services				\$2,389.05

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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		100,852.47		100,852.47
Total Personnel Services – Salaries		\$100,852.47		\$100,852.47
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		7,508.78		7,508.78
230 PSERS Retirement Contributions		31,546.43		31,546.43
260 Workers’ Compensation		528.66		528.66
299 All Other Employee Benefits		1,272.00		1,272.00
Total Personnel Services – Employee Benefits		\$40,855.87		\$40,855.87
Total 2190 Other Student Services		\$141,708.34		\$141,708.34

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General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	81,679.17	627,413.60	1,055.18	710,147.95
Total Personnel Services – Salaries	\$81,679.17	\$627,413.60	\$1,055.18	\$710,147.95
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	22,743.44	120,076.95		142,820.39
220 Social Security Contributions	5,856.88	46,853.19	80.74	52,790.81
230 PSERS Retirement Contributions	27,981.29	207,628.02	361.80	235,971.11
240 Tuition Reimbursement	40.26	8,011.74		8,052.00
250 Unemployment Compensation	13.84	2,754.16		2,768.00
260 Workers' Compensation	430.91	3,288.21		3,719.12
299 All Other Employee Benefits	275.00	275.00		550.00
Total Personnel Services – Employee Benefits	\$57,341.62	\$388,887.27	\$442.54	\$446,671.43
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	1,080.60	3,582.00		4,662.60
329 Professional Educational Services – Other	45.00	10,320.23	54,801.39	65,166.62
340 Technical Services	17,124.19	46,165.00		63,289.19
390 Other Purchased Professional and Technical Services	268.66	53,462.59		53,731.25
Total Purchased Professional and Technical Services	\$18,518.45	\$113,529.82	\$54,801.39	\$186,849.66
400 Purchased Property Services				
430 Repairs and Maintenance Services	21.89	4,356.89		4,378.78
Total Purchased Property Services	\$21.89	\$4,356.89		\$4,378.78
500 Other Purchased Services				
530 Communications	117.82	23,447.12		23,564.94
580 Travel	33.74	6,713.22		6,746.96
Total Other Purchased Services	\$151.56	\$30,160.34		\$30,311.90
600 Supplies				
610 General Supplies	2,371.45	181,244.22	5,700.04	189,315.71
630 Food	4.31	857.76		862.07
640 Books and Periodicals	6,278.03	69,524.15		75,802.18
Total Supplies	\$8,653.79	\$251,626.13	\$5,700.04	\$265,979.96
700 Property				
756 Capitalized Technology Equipment– Original	7,161.91	3,026.73		10,188.64
758 Capitalized Technology Software - Original	28.37	5,645.11		5,673.48
Total Property	\$7,190.28	\$8,671.84		\$15,862.12
800 Other Objects				
810 Dues and Fees	5.53	1,101.47		1,107.00
Total Other Objects	\$5.53	\$1,101.47		\$1,107.00
Total 2200 Support Services – Instructional Staff	\$173,562.29	\$1,425,747.36	\$61,999.15	\$1,661,308.80

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General Fund (10)

2240 Computer-Assisted Instruction Support Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	591.86	262,704.21	1,055.18	264,351.25
Total Personnel Services – Salaries	\$591.86	\$262,704.21	\$1,055.18	\$264,351.25
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	217.71	43,322.84		43,540.55
220 Social Security Contributions	44.46	19,792.86	80.74	19,918.06
230 PSERS Retirement Contributions	176.39	82,569.05	361.80	83,107.24
250 Unemployment Compensation	13.84	2,754.16		2,768.00
260 Workers' Compensation	6.94	1,380.43		1,387.37
299 All Other Employee Benefits	275.00	275.00		550.00
Total Personnel Services – Employee Benefits	\$734.34	\$150,094.34	\$442.54	\$151,271.22
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	45.00	8,955.23		9,000.23
340 Technical Services		46,165.00		46,165.00
Total Purchased Professional and Technical Services	\$45.00	\$55,120.23		\$55,165.23
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	21.89	4,356.89		4,378.78
Total Purchased Property Services	\$21.89	\$4,356.89		\$4,378.78
500 <u>Other Purchased Services</u>				
530 Communications	117.82	23,447.12		23,564.94
Total Other Purchased Services	\$117.82	\$23,447.12		\$23,564.94
600 <u>Supplies</u>				
610 General Supplies	497.47	98,996.57	5,700.04	105,194.08
Total Supplies	\$497.47	\$98,996.57	\$5,700.04	\$105,194.08
700 <u>Property</u>				
756 Capitalized Technology Equipment – Original	7,161.91	3,026.73		10,188.64
758 Capitalized Technology Software - Original	28.37	5,645.11		5,673.48
Total Property	\$7,190.28	\$8,671.84		\$15,862.12
800 <u>Other Objects</u>				
810 Dues and Fees	1.70	338.30		340.00
Total Other Objects	\$1.70	\$338.30		\$340.00
Total 2240 Computer-Assisted Instruction Support Services	\$9,200.36	\$603,729.50	\$7,197.76	\$620,127.62

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General Fund (10)				
2250 School Library Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	80,211.06	187,627.78		267,838.84
Total Personnel Services – Salaries	\$80,211.06	\$187,627.78		\$267,838.84
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	22,220.82	16,077.47		38,298.29
220 Social Security Contributions	5,748.60	14,160.87		19,909.47
230 PSERS Retirement Contributions	27,504.43	64,337.65		91,842.08
260 Workers' Compensation	419.32	983.52		1,402.84
Total Personnel Services – Employee Benefits	\$55,893.17	\$95,559.51		\$151,452.68
600 Supplies				
610 General Supplies	1,178.11	1,255.72		2,433.83
640 Books and Periodicals	6,112.45	36,574.94		42,687.39
Total Supplies	\$7,290.56	\$37,830.66		\$45,121.22
Total 2250 School Library Services	\$143,394.79	\$321,017.95		\$464,412.74

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General Fund (10)

2260 Instruction and Curriculum Development Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	876.25	177,081.61		177,957.86
Total Personnel Services – Salaries	\$876.25	\$177,081.61		\$177,957.86
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	304.91	60,676.64		60,981.55
220 Social Security Contributions	63.82	12,899.46		12,963.28
230 PSERS Retirement Contributions	300.47	60,721.32		61,021.79
260 Workers' Compensation	4.65	924.26		928.91
Total Personnel Services – Employee Benefits	\$673.85	\$135,221.68		\$135,895.53
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	1,080.60	3,582.00		4,662.60
329 Professional Educational Services – Other			50.00	50.00
340 Technical Services	17,124.19			17,124.19
390 Other Purchased Professional and Technical Services	268.66	53,462.59		53,731.25
Total Purchased Professional and Technical Services	\$18,473.45	\$57,044.59	\$50.00	\$75,568.04
500 Other Purchased Services				
580 Travel	16.49	3,281.37		3,297.86
Total Other Purchased Services	\$16.49	\$3,281.37		\$3,297.86
600 Supplies				
610 General Supplies	694.88	80,794.86		81,489.74
630 Food	3.77	749.58		753.35
640 Books and Periodicals	159.50	31,740.03		31,899.53
Total Supplies	\$858.15	\$113,284.47		\$114,142.62
800 Other Objects				
810 Dues and Fees	3.83	763.17		767.00
Total Other Objects	\$3.83	\$763.17		\$767.00
Total 2260 Instruction and Curriculum Development Services	\$20,902.02	\$486,676.89	\$50.00	\$507,628.91

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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	40.26	8,011.74		8,052.00
Total Personnel Services – Employee Benefits	\$40.26	\$8,011.74		\$8,052.00
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other		1,365.00	54,751.39	56,116.39
Total Purchased Professional and Technical Services		\$1,365.00	\$54,751.39	\$56,116.39
500 <u>Other Purchased Services</u>				
580 Travel	17.25	3,431.85		3,449.10
Total Other Purchased Services	\$17.25	\$3,431.85		\$3,449.10
600 <u>Supplies</u>				
610 General Supplies	0.99	197.07		198.06
630 Food	0.54	108.18		108.72
640 Books and Periodicals	6.08	1,209.18		1,215.26
Total Supplies	\$7.61	\$1,514.43		\$1,522.04
Total 2270 Instructional Staff Professional Development Services	\$65.12	\$14,323.02	\$54,751.39	\$69,139.53

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General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	286,938.90	442,514.70		1,109,985.08
Total Personnel Services – Salaries	\$286,938.90	\$442,514.70		\$1,109,985.08
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	96,093.30	87,059.22		245,319.19
220 Social Security Contributions	20,748.67	33,836.69		82,462.77
230 PSERS Retirement Contributions	95,901.42	148,610.72		361,359.67
260 Workers' Compensation	1,488.50	2,504.13		5,987.25
299 All Other Employee Benefits	6,741.00	2,184.12		10,247.19
Total Personnel Services – Employee Benefits	\$220,972.89	\$274,194.88		\$705,376.07
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				33,867.60
330 Other Professional Services				43,180.00
340 Technical Services				10,389.67
Total Purchased Professional and Technical Services				\$87,437.27
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,178.10
Total Purchased Property Services				\$1,178.10
500 <u>Other Purchased Services</u>				
520 Insurance – General				3,243.25
530 Communications	13,824.08			13,824.08
549 Other Advertising/Public Relations				1,387.14
580 Travel	635.15	281.42		6,671.73
599 Other Miscellaneous Purchased Services	1,223.18	774.93		1,998.11
Total Other Purchased Services	\$15,682.41	\$1,056.35		\$27,124.31
600 <u>Supplies</u>				
610 General Supplies	1,670.06	3,636.08		25,752.46
630 Food	403.87	1,930.69		4,772.17
640 Books and Periodicals				197.57
Total Supplies	\$2,073.93	\$5,566.77		\$30,722.20
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	207.42			207.42
Total Property	\$207.42			\$207.42
800 <u>Other Objects</u>				
810 Dues and Fees	1,131.40	4,898.00		30,710.57
890 Miscellaneous Expenditures				107,100.00
Total Other Objects	\$1,131.40	\$4,898.00		\$137,810.57
Total 2300 Support Services – Administration	\$527,006.95	\$728,230.70		\$2,099,841.02

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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				188.96
230 PSERS Retirement Contributions				857.26
260 Workers’ Compensation				13.10
Total Personnel Services – Employee Benefits				\$1,059.32
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				24,700.00
Total Purchased Professional and Technical Services				\$24,700.00
500 <u>Other Purchased Services</u>				
520 Insurance – General				250.00
549 Other Advertising/Public Relations				1,387.14
580 Travel				3,637.69
Total Other Purchased Services				\$5,274.83
600 <u>Supplies</u>				
610 General Supplies				258.48
630 Food				264.43
Total Supplies				\$522.91
800 <u>Other Objects</u>				
810 Dues and Fees				14,177.08
Total Other Objects				\$14,177.08
Total 2310 Board Services				\$48,234.14

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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				77.03
230 PSERS Retirement Contributions				360.04
260 Workers’ Compensation				5.50
Total Personnel Services – Employee Benefits				\$442.57
500 <u>Other Purchased Services</u>				
520 Insurance – General				250.00
Total Other Purchased Services				\$250.00
Total 2320 Board Treasurer Services				\$1,742.57

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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				22,925.00
Total Personnel Services – Salaries				\$22,925.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				1,753.80
260 Workers’ Compensation				120.11
Total Personnel Services – Employee Benefits				\$1,873.91
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				33,867.60
Total Purchased Professional and Technical Services				\$33,867.60
500 <u>Other Purchased Services</u>				
520 Insurance – General				2,743.25
Total Other Purchased Services				\$2,743.25
600 <u>Supplies</u>				
610 General Supplies				15,281.70
Total Supplies				\$15,281.70
Total 2330 Tax Assessment and Collection Services				\$76,691.46

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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				18,480.00
Total Purchased Professional and Technical Services				\$18,480.00
Total 2350 Legal and Accounting Services				\$18,480.00

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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				354,056.48
Total Personnel Services – Salaries				\$354,056.48
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				62,166.67
220 Social Security Contributions				25,857.62
230 PSERS Retirement Contributions				115,630.23
260 Workers' Compensation				1,855.91
299 All Other Employee Benefits				1,322.07
Total Personnel Services – Employee Benefits				\$206,832.50
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				10,389.67
Total Purchased Professional and Technical Services				\$10,389.67
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,178.10
Total Purchased Property Services				\$1,178.10
500 <u>Other Purchased Services</u>				
530 Communications	13,824.08			13,824.08
580 Travel				2,117.47
Total Other Purchased Services	\$13,824.08			\$15,941.55
600 <u>Supplies</u>				
610 General Supplies				4,906.14
630 Food				2,173.18
640 Books and Periodicals				197.57
Total Supplies				\$7,276.89
800 <u>Other Objects</u>				
810 Dues and Fees				10,504.09
Total Other Objects				\$10,504.09
Total 2360 Office of the Superintendent / Executive Director Services	\$13,824.08			\$606,179.28

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General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	286,938.90	442,514.70		729,453.60
Total Personnel Services – Salaries	\$286,938.90	\$442,514.70		\$729,453.60
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	96,093.30	87,059.22		183,152.52
220 Social Security Contributions	20,748.67	33,836.69		54,585.36
230 PSERS Retirement Contributions	95,901.42	148,610.72		244,512.14
260 Workers' Compensation	1,488.50	2,504.13		3,992.63
299 All Other Employee Benefits	6,741.00	2,184.12		8,925.12
Total Personnel Services – Employee Benefits	\$220,972.89	\$274,194.88		\$495,167.77
500 <u>Other Purchased Services</u>				
580 Travel	635.15	281.42		916.57
599 Other Miscellaneous Purchased Services	1,223.18	774.93		1,998.11
Total Other Purchased Services	\$1,858.33	\$1,056.35		\$2,914.68
600 <u>Supplies</u>				
610 General Supplies	1,670.06	3,636.08		5,306.14
630 Food	403.87	1,930.69		2,334.56
Total Supplies	\$2,073.93	\$5,566.77		\$7,640.70
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	207.42			207.42
Total Property	\$207.42			\$207.42
800 <u>Other Objects</u>				
810 Dues and Fees	1,131.40	4,898.00		6,029.40
Total Other Objects	\$1,131.40	\$4,898.00		\$6,029.40
Total 2380 Office of the Principal Services	\$513,182.87	\$728,230.70		\$1,241,413.57

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General Fund (10)

2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures				107,100.00
Total Other Objects				\$107,100.00
Total 2390 Other Administration Services				\$107,100.00

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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				255,543.85
Total Personnel Services – Salaries				\$255,543.85
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				60,121.36
220 Social Security Contributions				18,336.90
230 PSERS Retirement Contributions				86,794.59
260 Workers' Compensation				1,339.52
Total Personnel Services – Employee Benefits				\$166,592.37
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				125,644.34
Total Purchased Professional and Technical Services				\$125,644.34
600 <u>Supplies</u>				
610 General Supplies				6,736.26
Total Supplies				\$6,736.26
Total 2400 Support Services – Pupil Health				\$554,516.82

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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			123,999.58
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Total Purchased Professional and Technical Services			\$123,999.58
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Total 2420 Medical Services			\$123,999.58
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General Fund (10)

2440 Nursing Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				255,543.85
Total Personnel Services – Salaries				\$255,543.85
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				60,121.36
220 Social Security Contributions				18,336.90
230 PSERS Retirement Contributions				86,794.59
260 Workers' Compensation				1,339.52
Total Personnel Services – Employee Benefits				\$166,592.37
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,644.76
Total Purchased Professional and Technical Services				\$1,644.76
600 <u>Supplies</u>				
610 General Supplies				6,736.26
Total Supplies				\$6,736.26
Total 2440 Nursing Services				\$430,517.24

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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				241,872.31
Total Personnel Services – Salaries				\$241,872.31
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				81,052.04
220 Social Security Contributions				18,255.68
230 PSERS Retirement Contributions				79,846.85
250 Unemployment Compensation				703.64
260 Workers' Compensation				1,282.45
299 All Other Employee Benefits				1,702.25
Total Personnel Services – Employee Benefits				\$182,842.91
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				9,141.84
340 Technical Services				26,386.66
Total Purchased Professional and Technical Services				\$35,528.50
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,813.32
440 Rentals				4,812.24
Total Purchased Property Services				\$6,625.56
500 <u>Other Purchased Services</u>				
580 Travel				671.68
Total Other Purchased Services				\$671.68
600 <u>Supplies</u>				
610 General Supplies				7,898.70
630 Food				23.98
Total Supplies				\$7,922.68
800 <u>Other Objects</u>				
810 Dues and Fees				383.00
Total Other Objects				\$383.00
Total 2500 Support Services – Business				\$475,846.64

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General Fund (10)				
2510 Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				241,872.31
Total Personnel Services – Salaries				\$241,872.31
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				81,052.04
220 Social Security Contributions				18,255.68
230 PSERS Retirement Contributions				79,846.85
250 Unemployment Compensation				703.64
260 Workers' Compensation				1,282.45
299 All Other Employee Benefits				1,702.25
Total Personnel Services – Employee Benefits				\$182,842.91
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				9,141.84
340 Technical Services				26,386.66
Total Purchased Professional and Technical Services				\$35,528.50
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,813.32
440 Rentals				4,812.24
Total Purchased Property Services				\$6,625.56
500 <u>Other Purchased Services</u>				
580 Travel				671.68
Total Other Purchased Services				\$671.68
600 <u>Supplies</u>				
610 General Supplies				7,898.70
630 Food				23.98
Total Supplies				\$7,922.68
800 <u>Other Objects</u>				
810 Dues and Fees				383.00
Total Other Objects				\$383.00
Total 2510 Fiscal Services				\$475,846.64

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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				122,556.09
Total Personnel Services – Salaries				\$122,556.09
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				19,963.39
220 Social Security Contributions				9,316.90
230 PSERS Retirement Contributions				41,387.26
Total Personnel Services – Employee Benefits				\$70,667.55
500 <u>Other Purchased Services</u>				
580 Travel				227.60
Total Other Purchased Services				\$227.60
Total 2511 Supervision of Fiscal Services - Head of Component				\$193,451.24

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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				119,316.22
Total Personnel Services – Salaries				\$119,316.22
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				61,088.65
220 Social Security Contributions				8,938.78
230 PSERS Retirement Contributions				38,459.59
250 Unemployment Compensation				703.64
260 Workers' Compensation				1,282.45
299 All Other Employee Benefits				1,702.25
Total Personnel Services – Employee Benefits				\$112,175.36
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				9,141.84
340 Technical Services				26,386.66
Total Purchased Professional and Technical Services				\$35,528.50
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,813.32
440 Rentals				4,812.24
Total Purchased Property Services				\$6,625.56
500 <u>Other Purchased Services</u>				
580 Travel				444.08
Total Other Purchased Services				\$444.08
600 <u>Supplies</u>				
610 General Supplies				7,898.70
630 Food				23.98
Total Supplies				\$7,922.68
800 <u>Other Objects</u>				
810 Dues and Fees				383.00
Total Other Objects				\$383.00
Total 2515 Financial Accounting Services				\$282,395.40

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General Fund (10)				
2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			1,152.71	666,523.68
Total Personnel Services – Salaries			\$1,152.71	\$666,523.68
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				341,004.35
220 Social Security Contributions			88.18	50,278.73
230 PSERS Retirement Contributions			395.26	219,620.62
250 Unemployment Compensation				2,834.68
260 Workers' Compensation				3,993.80
Total Personnel Services – Employee Benefits			\$483.44	\$617,732.18
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				4,480.01
350 Security / Safety Services				15,633.66
Total Purchased Professional and Technical Services				\$20,113.67
400 <u>Purchased Property Services</u>				
410 Cleaning Services				165,941.68
420 Utility Services				50,759.46
430 Repairs and Maintenance Services				344,180.90
Total Purchased Property Services				\$560,882.04
500 <u>Other Purchased Services</u>				
521 Fire Insurance				75,248.00
522 Automotive Liability Insurance				13,714.50
523 General Property and Liability Insurance				13,211.00
530 Communications				31,752.78
580 Travel				45.24
Total Other Purchased Services				\$133,971.52
600 <u>Supplies</u>				
610 General Supplies	26,415.41	65,501.56	12,056.10	103,973.07
620 Energy				554,484.40
Total Supplies	\$26,415.41	\$65,501.56	\$12,056.10	\$658,457.47
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				4,652.04
Total Property				\$4,652.04
800 <u>Other Objects</u>				
810 Dues and Fees				480.00
Total Other Objects				\$480.00
Total 2600 Operation and Maintenance of Plant Services	\$26,415.41	\$65,501.56	\$13,692.25	\$2,662,812.60

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General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			1,152.71	666,523.68
Total Personnel Services – Salaries			\$1,152.71	\$666,523.68
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				341,004.35
220 Social Security Contributions			88.18	50,278.73
230 PSERS Retirement Contributions			395.26	219,620.62
250 Unemployment Compensation				2,834.68
260 Workers' Compensation				3,993.80
Total Personnel Services – Employee Benefits			\$483.44	\$617,732.18
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				4,480.01
350 Security / Safety Services				15,633.66
Total Purchased Professional and Technical Services				\$20,113.67
400 <u>Purchased Property Services</u>				
410 Cleaning Services				165,941.68
420 Utility Services				50,759.46
430 Repairs and Maintenance Services				344,180.90
Total Purchased Property Services				\$560,882.04
500 <u>Other Purchased Services</u>				
521 Fire Insurance				75,248.00
522 Automotive Liability Insurance				13,714.50
523 General Property and Liability Insurance				13,211.00
530 Communications				31,752.78
580 Travel				45.24
Total Other Purchased Services				\$133,971.52
600 <u>Supplies</u>				
610 General Supplies	26,415.41	65,501.56	12,056.10	103,973.07
620 Energy				554,484.40
Total Supplies	\$26,415.41	\$65,501.56	\$12,056.10	\$658,457.47
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				4,652.04
Total Property				\$4,652.04
800 <u>Other Objects</u>				
810 Dues and Fees				480.00
Total Other Objects				\$480.00
Total 2620 Operation of Buildings Services	\$26,415.41	\$65,501.56	\$13,692.25	\$2,662,812.60

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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				101,244.49
Total Personnel Services – Salaries				\$101,244.49
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				44,666.97
220 Social Security Contributions				7,745.28
230 PSERS Retirement Contributions				33,397.57
260 Workers' Compensation				756.00
299 All Other Employee Benefits				10,569.89
Total Personnel Services – Employee Benefits				\$97,135.71
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				398.00
340 Technical Services				4,300.00
Total Purchased Professional and Technical Services				\$4,698.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				9,360.55
Total Purchased Property Services				\$9,360.55
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				869,713.54
516 Student Transportation Services From the IU				4,575.67
519 Student Transportation Services From Other Sources				220,809.56
580 Travel				227.18
599 Other Miscellaneous Purchased Services				16,927.68
Total Other Purchased Services				\$1,112,253.63
600 <u>Supplies</u>				
610 General Supplies				619.53
620 Energy				17,446.08
630 Food				51.48
Total Supplies				\$18,117.09
800 <u>Other Objects</u>				
810 Dues and Fees				20.00
Total Other Objects				\$20.00
Total 2700 Student Transportation Services				\$1,342,829.47

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General Fund (10)				
2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				89,091.99
Total Personnel Services – Salaries				\$89,091.99
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				44,666.97
220 Social Security Contributions				6,815.63
230 PSERS Retirement Contributions				29,230.50
260 Workers' Compensation				530.71
Total Personnel Services – Employee Benefits				\$81,243.81
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				398.00
340 Technical Services				4,300.00
Total Purchased Professional and Technical Services				\$4,698.00
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				674,358.90
516 Student Transportation Services From the IU				4,575.67
519 Student Transportation Services From Other Sources				220,809.56
580 Travel				227.18
599 Other Miscellaneous Purchased Services				16,927.68
Total Other Purchased Services				\$916,898.99
600 <u>Supplies</u>				
610 General Supplies				619.53
620 Energy				17,446.08
630 Food				51.48
Total Supplies				\$18,117.09
800 <u>Other Objects</u>				
810 Dues and Fees				20.00
Total Other Objects				\$20.00
Total 2720 Vehicle Operation Services				\$1,110,069.88

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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				9,360.55
Total Purchased Property Services				\$9,360.55
Total 2740 Vehicle Servicing and Maintenance Services				\$9,360.55

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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				12,152.50
Total Personnel Services – Salaries				\$12,152.50
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				929.65
230 PSERS Retirement Contributions				4,167.07
260 Workers’ Compensation				225.29
299 All Other Employee Benefits				10,569.89
Total Personnel Services – Employee Benefits				\$15,891.90
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				195,354.64
Total Other Purchased Services				\$195,354.64
Total 2750 Nonpublic Transportation				\$223,399.04

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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				42,979.82
Total Personnel Services – Salaries				\$42,979.82
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				25,703.90
220 Social Security Contributions				3,221.40
230 PSERS Retirement Contributions				14,737.70
299 All Other Employee Benefits				850.00
Total Personnel Services – Employee Benefits				\$44,513.00
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				17,576.00
390 Other Purchased Professional and Technical Services				1,653.31
Total Purchased Professional and Technical Services				\$19,229.31
500 <u>Other Purchased Services</u>				
580 Travel				99.60
Total Other Purchased Services				\$99.60
600 <u>Supplies</u>				
610 General Supplies				10,410.52
630 Food				11.19
Total Supplies				\$10,421.71
800 <u>Other Objects</u>				
810 Dues and Fees				428.00
Total Other Objects				\$428.00
Total 2800 Support Services – Central				\$117,671.44

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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				42,979.82
Total Personnel Services – Salaries				\$42,979.82
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				25,703.90
220 Social Security Contributions				3,221.40
230 PSERS Retirement Contributions				14,737.70
299 All Other Employee Benefits				850.00
Total Personnel Services – Employee Benefits				\$44,513.00
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				17,576.00
390 Other Purchased Professional and Technical Services				1,653.31
Total Purchased Professional and Technical Services				\$19,229.31
500 <u>Other Purchased Services</u>				
580 Travel				99.60
Total Other Purchased Services				\$99.60
600 <u>Supplies</u>				
610 General Supplies				10,410.52
630 Food				11.19
Total Supplies				\$10,421.71
800 <u>Other Objects</u>				
810 Dues and Fees				428.00
Total Other Objects				\$428.00
Total 2830 Staff Services				\$117,671.44

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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				42,979.82
Total Personnel Services – Salaries				\$42,979.82
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				25,703.90
220 Social Security Contributions				3,221.40
230 PSERS Retirement Contributions				14,737.70
299 All Other Employee Benefits				850.00
Total Personnel Services – Employee Benefits				\$44,513.00
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				17,576.00
390 Other Purchased Professional and Technical Services				1,653.31
Total Purchased Professional and Technical Services				\$19,229.31
500 <u>Other Purchased Services</u>				
580 Travel				99.60
Total Other Purchased Services				\$99.60
600 <u>Supplies</u>				
610 General Supplies				10,410.52
630 Food				11.19
Total Supplies				\$10,421.71
800 <u>Other Objects</u>				
810 Dues and Fees				428.00
Total Other Objects				\$428.00
Total 2832 Recruitment and Placement Services				\$117,671.44

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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				26,847.98
Total Other Purchased Services				\$26,847.98
Total 2900 Other Support Services				\$26,847.98

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General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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500 Other Purchased Services

595 IU Payments By Withholding			26,847.98
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Total Other Purchased Services			\$26,847.98
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Total 2910 Support Services Not Listed Elsewhere In the 2000 Series			\$26,847.98
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General Fund (10)	
3000 Operation of Non-Instructional Services	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	418,569.04
Total Personnel Services – Salaries	\$418,569.04
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	642.08
220 Social Security Contributions	31,909.34
230 PSERS Retirement Contributions	126,613.46
250 Unemployment Compensation	2,030.33
260 Workers' Compensation	2,213.74
Total Personnel Services – Employee Benefits	\$163,408.95
300 <u>Purchased Professional and Technical Services</u>	
330 Other Professional Services	16,250.12
390 Other Purchased Professional and Technical Services	3,415.28
Total Purchased Professional and Technical Services	\$19,665.40
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	13,277.74
440 Rentals	5,279.00
Total Purchased Property Services	\$18,556.74
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	28,367.26
520 Insurance – General	11,672.00
580 Travel	1,192.04
591 Services Purchased Locally	18,135.01
592 Services Purchased From Another LEA Within the State	250.00
Total Other Purchased Services	\$59,616.31
600 <u>Supplies</u>	
610 General Supplies	91,569.72
Total Supplies	\$91,569.72
800 <u>Other Objects</u>	
810 Dues and Fees	4,113.75
Total Other Objects	\$4,113.75
Total 3000 Operation of Non-Instructional Services	\$775,499.91

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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				418,569.04
Total Personnel Services – Salaries				\$418,569.04
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				642.08
220 Social Security Contributions				31,909.34
230 PSERS Retirement Contributions				126,613.46
250 Unemployment Compensation				2,030.33
260 Workers' Compensation				2,213.74
Total Personnel Services – Employee Benefits				\$163,408.95
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				16,250.12
390 Other Purchased Professional and Technical Services				3,415.28
Total Purchased Professional and Technical Services				\$19,665.40
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				13,277.74
440 Rentals				5,279.00
Total Purchased Property Services				\$18,556.74
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				28,367.26
520 Insurance – General				11,672.00
580 Travel				1,192.04
Total Other Purchased Services				\$41,231.30
600 <u>Supplies</u>				
610 General Supplies				91,230.92
Total Supplies				\$91,230.92
800 <u>Other Objects</u>				
810 Dues and Fees				4,113.75
Total Other Objects				\$4,113.75
Total 3200 Student Activities				\$756,776.10

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General Fund (10)				
3300 Community Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
591 Services Purchased Locally				18,135.01
592 Services Purchased From Another LEA Within the State				250.00
Total Other Purchased Services				\$18,385.01
600 <u>Supplies</u>				
610 General Supplies			338.80	338.80
Total Supplies			\$338.80	\$338.80
Total 3300 Community Services			\$338.80	\$18,723.81

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General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 <u>Property</u>	
752 Capital Equipment – Original and Additional	574,225.00
Total Property	\$574,225.00
Total 4000 Facilities Acquisition, Construction and Improvement Services	\$574,225.00

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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				574,225.00
Total Property				\$574,225.00
Total 4600 Existing Building Improvement Services				\$574,225.00

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General Fund (10)

5000 Other Expenditures and Financing Uses		<u>Total</u>
800 <u>Other Objects</u>		
830 Interest		556,010.53
880 Refunds of Prior Years' Receipts		18.12
Total Other Objects		\$556,028.65
900 <u>Other Uses of Funds</u>		
910 Redemption of Principal		9,928,040.50
939 Other Fund Transfers		150,206.25
Total Other Uses of Funds		\$10,078,246.75
Total 5000 Other Expenditures and Financing Uses		\$10,634,275.40

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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				556,010.53
880 Refunds of Prior Years' Receipts				18.12
Total Other Objects				\$556,028.65
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				9,928,040.50
Total Other Uses of Funds				\$9,928,040.50
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$10,484,069.15

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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				556,010.53
Total Other Objects				\$556,010.53
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				2,201,267.03
Total Other Uses of Funds				\$2,201,267.03
Total 5110 Debt Service				\$2,757,277.56

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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				7,726,773.47
Total Other Uses of Funds				\$7,726,773.47
Total 5120 Debt Service – Refunded Bonds				\$7,726,773.47

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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				18.12
Total Other Objects				\$18.12
Total 5130 Refund of Prior Year Revenues / Receipts				\$18.12

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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				150,206.25
Total Other Uses of Funds				\$150,206.25
Total 5200 Interfund Transfers – Out				\$150,206.25

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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				150,206.25
Total Other Uses of Funds				\$150,206.25
Total 5230 Capital Projects Fund Transfers				\$150,206.25

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Other Capital Projects Fund (39)

2000 Support Services		<u>Total</u>
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance Services	5,995.00	
Total Purchased Property Services	\$5,995.00	
700 <u>Property</u>		
752 Capital Equipment – Original and Additional	191,378.90	
Total Property	\$191,378.90	
Total 2000 Support Services	\$197,373.90	

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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>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				5,995.00
Total Purchased Property Services				\$5,995.00
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				191,378.90
Total Property				\$191,378.90
Total 2600 Operation and Maintenance of Plant Services				\$197,373.90

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Other Capital Projects Fund (39)

2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				5,995.00
Total Purchased Property Services				\$5,995.00
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				191,378.90
Total Property				\$191,378.90
Total 2620 Operation of Buildings Services				\$197,373.90

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Other Capital Projects Fund (39)

3000 Operation of Non-Instructional Services

Total

700 Property

752 Capital Equipment – Original and Additional

2,000.00

Total Property

\$2,000.00

Total 3000 Operation of Non-Instructional Services

\$2,000.00

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Other Capital Projects Fund (39)

3200 Student Activities

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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700 Property

752 Capital Equipment – Original and Additional			2,000.00
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Total Property			\$2,000.00
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Total 3200 Student Activities			\$2,000.00
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Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services	480.00
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Total Purchased Professional and Technical Services	\$480.00
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400 Purchased Property Services

450 Construction Services	11,986.08
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Total Purchased Property Services	\$11,986.08
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Total 4000 Facilities Acquisition, Construction and Improvement Services	\$12,466.08
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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			3,790.00
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Total Purchased Property Services			\$3,790.00
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Total 4200 Existing Site Improvement Services			\$3,790.00
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Other Capital Projects Fund (39)

4400 Architecture and Engineering Services / Educational Specifications – Improvements

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

480.00

Total Purchased Professional and Technical Services

\$480.00

Total 4400 Architecture and Engineering Services / Educational Specifications – Improvements

\$480.00

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Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

8,196.08

Total Purchased Property Services				\$8,196.08
Total 4600 Existing Building Improvement Services				\$8,196.08

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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>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	13,252,031.54				
1200 Special Programs - Elementary / Secondary	4,425,243.26				
1300 Vocational Education	829,270.07				
1400 Other Instructional Programs - Elementary / Secondary	28,174.03				
1600 Adult Education Programs	4,250.04				
Total Instruction	\$18,538,968.94				
2000 <u>Support Services</u>					
2100 Support Services - Students	1,099,181.23				
2200 Support Services - Instructional Staff	1,661,308.80				
2300 Support Services - Administration	2,099,841.02				
2400 Support Services - Pupil Health	554,516.82				
2500 Support Services - Business	475,846.64				
2600 Operation and Maintenance of Plant Services	2,662,812.60				
2700 Student Transportation Services	1,342,829.47				
2800 Support Services - Central	117,671.44				
2900 Other Support Services	26,847.98				
Total Support Services	\$10,040,856.00				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	756,776.10				
3300 Community Services	18,723.81				
Total Operation of Non-Instructional Services	\$775,499.91				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4200 Existing Site Improvement Services					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4600 Existing Building Improvement Services	574,225.00				
Total Facilities Acquisition, Construction and Improvement Services	\$574,225.00				
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	10,484,069.15				
5200 Interfund Transfers - Out	150,206.25				
Total Other Expenditures and Financing Uses	\$10,634,275.40				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$40,563,825.25				

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	<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					
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			197,373.90		
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services			\$197,373.90		
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities			2,000.00		
3300 Community Services					
Total Operation of Non-Instructional Services			\$2,000.00		
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4200 Existing Site Improvement Services			3,790.00		
4400 Architecture and Engineering Services / Educational Specifications - Improvements			480.00		
4600 Existing Building Improvement Services			8,196.08		
Total Facilities Acquisition, Construction and Improvement Services			\$12,466.08		
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			\$211,839.98		

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	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	13,252,031.54
1200 Special Programs - Elementary / Secondary	4,425,243.26
1300 Vocational Education	829,270.07
1400 Other Instructional Programs - Elementary / Secondary	28,174.03
1600 Adult Education Programs	4,250.04
Total Instruction	\$18,538,968.94
2000 <u>Support Services</u>	
2100 Support Services - Students	1,099,181.23
2200 Support Services - Instructional Staff	1,661,308.80
2300 Support Services - Administration	2,099,841.02
2400 Support Services - Pupil Health	554,516.82
2500 Support Services - Business	475,846.64
2600 Operation and Maintenance of Plant Services	2,860,186.50
2700 Student Transportation Services	1,342,829.47
2800 Support Services - Central	117,671.44
2900 Other Support Services	26,847.98
Total Support Services	\$10,238,229.90
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	758,776.10
3300 Community Services	18,723.81
Total Operation of Non-Instructional Services	\$777,499.91
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4200 Existing Site Improvement Services	3,790.00
4400 Architecture and Engineering Services / Educational Specifications - Improvements	480.00
4600 Existing Building Improvement Services	582,421.08
Total Facilities Acquisition, Construction and Improvement Services	\$586,691.08
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	10,484,069.15
5200 Interfund Transfers - Out	150,206.25
Total Other Expenditures and Financing Uses	\$10,634,275.40
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$40,775,665.23

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	13,881,716.66
	Total Federally Funded salaries subject to PSERS withholding	332,013.16

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	148,600.21
	Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data		\$148,600.21

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	1,543,600.45	1,181,066.67	2,724,667.12
	212 Dental Insurance	26,101.26	13,924.98	40,026.24
	215 Eye Care Insurance	9,281.99	6,379.98	15,661.97
	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	\$1,578,983.70	\$1,201,371.63	\$2,780,355.33
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance		61,465.10	61,465.10
	212 Dental Insurance		808.92	808.92
	215 Eye Care Insurance		376.96	376.96
	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		\$62,650.98	\$62,650.98
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		\$1,578,983.70	\$1,264,022.61	\$2,843,006.31

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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	152,373.01	636,670.18	789,043.19	158,405.99	661,878.19	820,284.18
2140 Psychological Services	141,385.37		141,385.37	134,799.66		134,799.66
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	49,486.34	206,772.03	256,258.37	54,746.32	215,039.66	269,785.98
2350 Legal and Accounting Services	11,479.50	19,899.00	31,378.50	4,483.00	13,997.00	18,480.00
2420 Medical Services	24,472.83	102,256.43	126,729.26	25,162.61	98,836.97	123,999.58
2440 Nursing Services	81,304.54	339,720.13	421,024.67	87,362.71	343,154.53	430,517.24
2700 Student Transportation Services	474,457.92	1,015,229.67	1,489,687.59	445,533.65	882,700.26	1,328,233.91
Total	\$934,959.51	\$2,320,547.44	\$3,255,506.95	\$910,493.94	\$2,215,606.61	\$3,126,100.55

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	(PRINCIPAL AMOUNTS ONLY)							
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		25,875,000.00			6,037,350.00	476,005.00	47,733,482.00	80,121,837.00
2. Additional Debt Incurred During Year		7,835,000.00			1,336,486.00	108,472.00	3,115,260.00	12,395,218.00
3. Retirements and Repayments		9,235,000.00			404,475.00	55,355.00	4,468,156.00	14,162,986.00
4. Debt at End of Fiscal Year		24,475,000.00			6,969,361.00	529,122.00	46,380,586.00	78,354,069.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		24,475,000.00			6,969,361.00	529,122.00	46,380,586.00	78,354,069.00
7. Current Portion P&I - Due within 1 year		2,466,270.50				35,218.00		2,501,488.50
8. Interest Paid during current fiscal year		549,703.62						549,703.62

(PRINCIPAL AMOUNTS ONLY)								
<u>PROPRIETARY FUNDS</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year					109,202.00		751,518.00	860,720.00
2. Additional Debt Incurred During Year					30,821.00			30,821.00
3. Retirements and Repayments					8,719.00		69,104.00	77,823.00
4. Debt at End of Fiscal Year					131,304.00		682,414.00	813,718.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					131,304.00		682,414.00	813,718.00
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	2,201,267.03		556,010.53	2,757,277.56	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund	7,726,773.47			7,726,773.47	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
Total Debt Payments - Governmental Funds			\$9,928,040.50		\$556,010.53	\$10,484,051.03	
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					
Total Debt Payments - Proprietary Funds							

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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	12/2019		7,835,000.00	95,000.00	7,740,000.00	256,658.00	49,974.24
General Obligation Bonds/Notes – CIB	05/2017	3,020,000.00		3,020,000.00			59,323.13
General Obligation Bonds/Notes – CIB	10/2016	9,185,000.00		20,000.00	9,165,000.00	213,800.00	194,100.00
General Obligation Bonds/Notes – CIB	10/2016	6,605,000.00		1,150,000.00	5,455,000.00	1,265,462.50	115,587.50
General Obligation Bonds/Notes – CIB	3/2018	4,275,000.00		4,275,000.00			82,293.75
General Obligation Bonds/Notes – CIB	5/2013	2,790,000.00		675,000.00	2,115,000.00	730,350.00	48,425.00
Compensated Absences		476,005.00	108,472.00	55,355.00	529,122.00	35,218.00	
Other Post-Employment Benefits (OPEB)		6,037,350.00	1,336,486.00	404,475.00	6,969,361.00		
Net Pension Liability		47,733,482.00	3,115,260.00	4,468,156.00	46,380,586.00		
Totals for Debt Entered:		\$80,121,837.00	\$12,395,218.00	\$14,162,986.00	\$78,354,069.00	\$2,501,488.50	\$549,703.62

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)		109,202.00	30,821.00	8,719.00	131,304.00		
Net Pension Liability		751,518.00		69,104.00	682,414.00		
Totals for Debt Entered:		\$860,720.00	\$30,821.00	\$77,823.00	\$813,718.00		

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General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,547,223.67
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$2,547,223.67

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	245.32	21,292.58	21,537.90
6 Brick and Mortar Charter Schools	724,328.76	161,762.28	886,091.04
7 Cyber Charter Schools	328,595.99	291,472.03	620,068.02
8 Career and Technology Centers	391,041.99	137,393.00	528,434.99
9 Approved Private Schools	38,257.88		38,257.88
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	98,869.69	353,964.15	452,833.84
Section 2 Total	\$1,581,339.63	\$965,884.04	\$2,547,223.67

1 .	<u>Student Transportation Services for Educational Field Trips</u>	2,768.63
2 .	<u>Student Transportation Services for Student Activities</u>	5,332.55
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		Total
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		189,717.00
Total Personnel Services – Salaries		\$189,717.00
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		62,797.06
220 Social Security Contributions		14,011.53
230 PSERS Retirement Contributions		39,902.40
250 Unemployment Compensation		645.48
260 Workers' Compensation		991.60
280 Other Post-Employment Benefits (OPEB)		9,078.00
299 All Other Employee Benefits		504.00
Total Personnel Services – Employee Benefits		\$127,930.07
300 <u>Purchased Professional and Technical Services</u>		
340 Technical Services		2,873.70
Total Purchased Professional and Technical Services		\$2,873.70
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance Services		11,022.22
Total Purchased Property Services		\$11,022.22
500 <u>Other Purchased Services</u>		
580 Travel		843.46
599 Other Miscellaneous Purchased Services		24,817.61
Total Other Purchased Services		\$25,661.07
600 <u>Supplies</u>		
610 General Supplies		21,998.99
620 Energy		1,061.21
630 Food		225,879.97
Total Supplies		\$248,940.17
700 <u>Property</u>		
740 Depreciation		13,447.68
Total Property		\$13,447.68
800 <u>Other Objects</u>		
810 Dues and Fees		489.65
890 Miscellaneous Expenditures		1,048.38
Total Other Objects		\$1,538.03
Total 3000 Operation of Non-Instructional Services		\$621,129.94

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Food Service / Cafeteria Operations Fund (51)

3100 Food Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				189,717.00
Total Personnel Services – Salaries				\$189,717.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				62,797.06
220 Social Security Contributions				14,011.53
230 PSERS Retirement Contributions				39,902.40
250 Unemployment Compensation				645.48
260 Workers' Compensation				991.60
280 Other Post-Employment Benefits (OPEB)				9,078.00
299 All Other Employee Benefits				504.00
Total Personnel Services – Employee Benefits				\$127,930.07
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				2,873.70
Total Purchased Professional and Technical Services				\$2,873.70
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				11,022.22
Total Purchased Property Services				\$11,022.22
500 <u>Other Purchased Services</u>				
580 Travel				843.46
599 Other Miscellaneous Purchased Services				24,817.61
Total Other Purchased Services				\$25,661.07
600 <u>Supplies</u>				
610 General Supplies				21,998.99
620 Energy				1,061.21
630 Food				225,879.97
Total Supplies				\$248,940.17
700 <u>Property</u>				
740 Depreciation				13,447.68
Total Property				\$13,447.68
800 <u>Other Objects</u>				
810 Dues and Fees				489.65
890 Miscellaneous Expenditures				1,048.38
Total Other Objects				\$1,538.03
Total 3100 Food Services				\$621,129.94

	<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	621,129.94				621,129.94
Total Operation of Non-Instructional Services	\$621,129.94				\$621,129.94
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$621,129.94				\$621,129.94

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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	2,752,955.66	392,364.18	1,126,849.38	160,603.87	113,028.08	32,140.62	4,577,941.79	
	Kutztown Area MS	6315	3,835,732.05	708,409.80	1,570,055.18	289,968.76	104,389.54	4,410.63	6,512,965.96	
	Kutztown Area SHS	816	5,116,086.21	1,133,431.77	2,094,134.20	463,940.24	125,153.40	5,396.09	8,938,141.91	
	Kutztown El Sch	6316	3,748,118.18	674,888.75	1,534,192.77	276,247.81	80,488.08	50,547.99	6,364,483.58	
Total			15,452,892.10	2,909,094.50	6,325,231.53	1,190,760.68	423,059.10	92,495.33	26,393,533.24	