

LEA Name : Kutztown Area SD  
Address : 10 Deisher Lane  
Kutztown, PA 19530

County : Berks  
AUN Number : 114064003  
LEA Type : SD

## Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending  
**6/30/2025**

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.**

*Christian Temchatin*

Christian Temchatin (Nov 25, 2025 10:32:11 EST)

Chief School Administrator Signature

*Michael J Hess*

Michael J Hess (Nov 25, 2025 11:05:26 EST)

Board Secretary Signature

Nov 25, 2025

Date

Nov 25, 2025

Date

Elizabeth Siteman

Contact Person

esiteman@kasd.org

Contact Person E-mail Address

(484)641-5526

Ext :

Contact Person Telephone Number

Contact Person Fax Number

# Audit Certification

## Annual Financial Report:

For Fiscal Year Ending 6/30/2025

(Pursuant to PA School Code Section 218(b))

LEA Name : Kutztown Area SD

AUN Number : 114064003

County : Berks

Audit Certification Due:  
12/31/2025

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

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

Chief School Administrator

*Christine Tomich*

Signature

Nov 20, 2025

Date

Board Secretary

*Michael J Hess*

Michael J Hess (Nov 20, 2025 08:53:42 EST)

Signature

Nov 20, 2025

Date

Elizabeth Siteman

Contact Person

esiteman@kasd.org

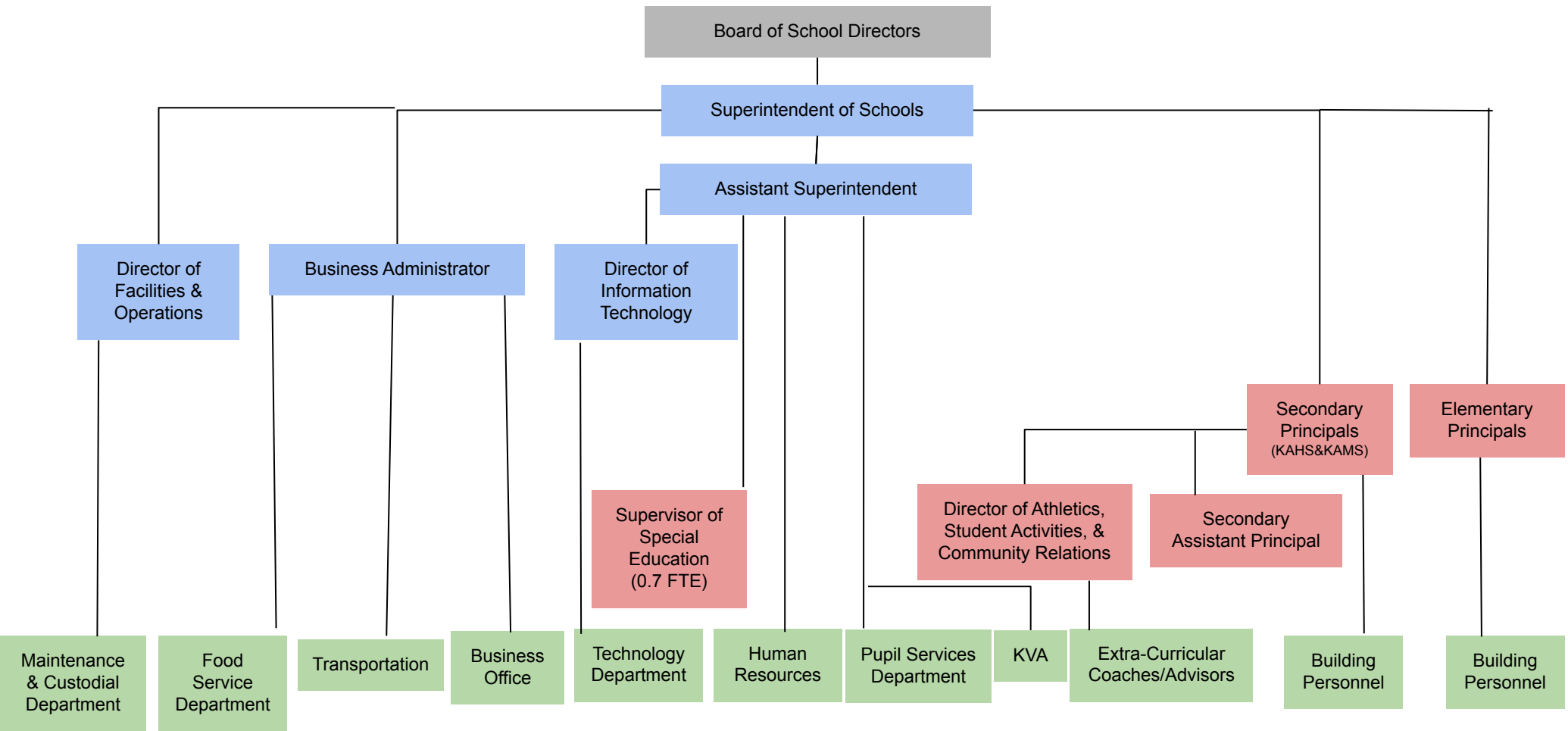
Contact Person E-mail Address

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Ext :

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Contact Person Fax Number



# Kutztown Area School District

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

Val Number

Description

Justification

12195 REG: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.

Total Govt Funds, Beg Bal: \$5,612,082.00  
 PY Ending Bal, Govt Funds: \$5,525,519.00

Compensated Absences and Retirement Severance were restated to meet GASB 101 implementation requirements. This difference is the adjustment of the fund balance from the restatement.

12196 REG - Fund 10: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.

REG Fund 10, Beg Fund Bal: \$4,884,661.00  
 PY Ending Fund Balance: \$4,798,099.00

Compensated Absences and Retirement Severance were restated to meet GASB 101 implementation requirements. This difference is the adjustment of the fund balance from the restatement.

16015 REP Fund 51: Object 300 is greater than object 500. Purchased services for food service contracted services should be coded to objects 571 and 572. Correct or enter a justification.

REP Fund 51 Object 300: \$185,902.00  
 REP Fund 51 Object 500: \$46,606.00

All part time food service staff is contracted staff in 23-24, creating object 300 expenses to be greater than 500s.

30116 Revenue Detail: A large amount has been reported as Earnings on Investments in Fund 32, account 6500, which should only include interest and/or dividend earnings. Correct or provide a brief explanation of the revenue reported.

Revenue Detail 6500, Fund 32: \$27,803.22

Increased cash balances have earned interest. This amount represents earned interest.

30550 Revenue Detail: Tax Revenue Data must be reported consistently for current and prior year. Correct the data or enter a justification.

6120, Current AFR Rev Detail: \$0.00  
 6120, Prior AFR Rev Detail: \$32,661.30

As of the 24-25 school year, per capita taxes have been eliminated.

30625 Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification.

6120, Current AFR Rev Detail: \$0.00  
 6120, Prior AFR Rev Detail: \$32,661.30

As of the 24-25 school year, per capita taxes have been eliminated.

41140 Expenditure Detail - There is an entry in account 5150-990 which should only include bond discounts. Please verify that only bond discounts are being reported within this code. Note: Underwriter's discounts are not bond discounts and should be recorded as a current expenditure in account 2390-810.

Expenditure 5150-990, Fund 39: \$428,197.95

The amount represents bond discounts.

50284 SOIN: Current Year AFR amount must equal Prior Year AFR amount.

Compensated Absences and Retirement Severance were restated to meet GASB 101 implementation requirements.

SOIN: Beg Bal, Compensated Absences: \$320,626.00  
SOIN: PY Ending Bal, Compensated Absences: \$713,437.00

50430 SESS - 2160 Social Work Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.

Grant funded services in 23-24 were eliminated in 24-25.

SESS Schedule 2160: \$0.00  
Prior Year SESS Schedule 2160: \$23,786.59

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.

The amounts are correct. The need for special education legal counsel was less in 24-25 than 23-24.

SESS Schedule 2350: \$5,298.00  
Prior Year SESS Schedule 2350: \$17,237.50

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>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents	680,423	101,268			
0110 Investments	7,070,730				
0120 Taxes Receivable	837,668				
0130 Due From Other Funds	147,967	1,412			
0141 Due From Other Governments	46,103				
0142 State Revenue Receivable	1,137,830				
0143 Federal Revenue Receivable	213,866				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	29,638				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	1,775				
0190 Other Current Assets	429,346				
<b>Total Assets</b>	<b>\$10,595,346</b>	<b>\$102,680</b>			
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$10,595,346</b>	<b>\$102,680</b>			

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>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents		628,040	2,037,599		
0110 Investments		778	11,561,315		
0120 Taxes Receivable					
0130 Due From Other Funds					
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					
<b>Total Assets</b>		<b>\$628,818</b>	<b>\$13,598,914</b>		
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$628,818</b>	<b>\$13,598,914</b>		

Amounts Expressed in Whole Dollars

**Total Governmental Funds**

**Assets And Deferred Outflows Of Resources**

<b>Assets</b>	
0100 Cash and Cash Equivalents	3,447,330
0110 Investments	18,632,823
0120 Taxes Receivable	837,668
0130 Due From Other Funds	149,379
0141 Due From Other Governments	46,103
0142 State Revenue Receivable	1,137,830
0143 Federal Revenue Receivable	213,866
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	29,638
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	1,775
0190 Other Current Assets	429,346
<b>Total Assets</b>	<b>\$24,925,758</b>
0910 Deferred Outflows of Resources	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$24,925,758</b>

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>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds	1,412				
0411 Due to Other Governments	3,039				
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	448,292				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,060,693				
0462 Payroll Deductions and Withholding	1,197,122				
0480 Unearned Revenues	549,807				
0490 Other Current Liabilities					
<b>Total Liabilities</b>	<b>\$4,260,365</b>				
0950 Deferred Inflows of Resources	416,950				
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance	1,774	102,680			
0830 Committed Fund Balance	2,900,000				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	3,016,257				
<b>Total Fund Balances</b>	<b>\$5,918,031</b>	<b>\$102,680</b>			
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$10,595,346</b>	<b>\$102,680</b>			

Amounts Expressed in Whole Dollars

<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
<u>(31)</u>		<u>(39)</u>		

**Liabilities And Deferred Inflows Of Resources And Fund Balances**

**Liabilities**

0400 Due to Other Funds		991,486
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable	10,995	
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		

<b>Total Liabilities</b>	<b>\$10,995</b>	<b>\$991,486</b>
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0950 Deferred Inflows of Resources

**Fund Balances**

0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	617,823	12,607,428
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance		

<b>Total Fund Balances</b>	<b>\$617,823</b>	<b>\$12,607,428</b>
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<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$628,818</b>	<b>\$13,598,914</b>
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Amounts Expressed in Whole Dollars

**Total Governmental Funds**

**Liabilities And Deferred Inflows Of Resources And Fund Balances**

**Liabilities**

0400 Due to Other Funds	992,898
0411 Due to Other Governments	3,039
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	459,287
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	2,060,693
0462 Payroll Deductions and Withholding	1,197,122
0480 Unearned Revenues	549,807
0490 Other Current Liabilities	

**Total Liabilities** **\$5,262,846**

0950 Deferred Inflows of Resources	416,950
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**Fund Balances**

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	13,329,705
0830 Committed Fund Balance	2,900,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,016,257

**Total Fund Balances** **\$19,245,962**

**Total Liabilities, Deferred Inflows Of Resources And Fund Balances** **\$24,925,758**

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>
<b>Revenues</b>					
6000 Revenue from Local Sources	25,244,634	180,397			
7000 Revenue from State Sources	11,901,410				
8000 Revenue from Federal Sources	594,527				
<b>Total Revenues</b>	<b>\$37,740,571</b>	<b>\$180,397</b>			
<b>Expenditures</b>					
1000 Instruction	21,892,253				
2000 Support Services	12,610,429				
3000 Operation of Non-Instructional Services	1,052,135	155,870			
4000 Facilities Acquisition, Construction and Improvement Services	747,124				
5110 Debt Service	2,582,435				
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements	48,292				
<b>Total Expenditures</b>	<b>\$38,932,668</b>	<b>\$155,870</b>			
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(\$1,192,097)</b>	<b>\$24,527</b>			
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	566,496				
9300 Interfund Transfers - IN	36,373				
9400 Sale of or Compensation for Loss of Fixed Assets	1,623,847				
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	1,249				
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>	<b>\$2,225,467</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
<b>Revenues</b>					
6000 Revenue from Local Sources		27,803	275,668		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
<b>Total Revenues</b>		<b>\$27,803</b>	<b>\$275,668</b>		
<b>Expenditures</b>					
1000 Instruction					
2000 Support Services		1,230	255,211		
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services		58,018	1,984,831		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
<b>Total Expenditures</b>		<b>\$59,248</b>	<b>\$2,240,042</b>		
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(\$31,445)</b>	<b>(\$1,964,374)</b>		
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued			15,000,000		
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
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			428,198		
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>			<b>\$14,571,802</b>		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
<b>Revenues</b>	
6000 Revenue from Local Sources	25,728,502
7000 Revenue from State Sources	11,901,410
8000 Revenue from Federal Sources	594,527
<b>Total Revenues</b>	<b>\$38,224,439</b>
<b>Expenditures</b>	
1000 Instruction	21,892,253
2000 Support Services	12,866,870
3000 Operation of Non-Instructional Services	1,208,005
4000 Facilities Acquisition, Construction and Improvement Services	2,789,973
5110 Debt Service	2,582,435
5130 Refund of Prior Year Revenues / Receipts	
5140 Leases and Other Right-to-Use Arrangements	48,292
<b>Total Expenditures</b>	<b>\$41,387,828</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(\$3,163,389)</b>
<b>Other Financing Sources (Uses)</b>	
9110 Face Value of Bonds Issued	15,000,000
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	566,496
9300 Interfund Transfers - IN	36,373
9400 Sale of or Compensation for Loss of Fixed Assets	1,623,847
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	428,198
5200 Interfund Transfers – Out	1,249
5300 Transfers Out to Component Units/Primary Governments	
<b>Total Other Financing Sources (Uses)</b>	<b>\$16,797,269</b>

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>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>	<b>\$1,033,370</b>	<b>\$24,527</b>			
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year	4,884,661	78,154			
<b>Fund Balance - End Of Year</b>	<b>\$5,918,031</b>	<b>\$102,681</b>			

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>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>		(\$31,445)	\$12,607,428		
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year		649,267			
<b>Fund Balance - End Of Year</b>		\$617,822	\$12,607,428		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
<b>Special And Extraordinary Items</b>	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
<b>Net Change In Fund Balances</b>	<b>\$13,633,880</b>
<b>Fund Balance</b>	
0001 Fund Balance - Beginning of Fiscal Year	5,612,082
<b>Fund Balance - End Of Year</b>	<b>\$19,245,962</b>

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Current Assets</b>					
0100 Cash and Cash Equivalents	294,725			294,725	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	832			832	
0143 Federal Revenue Receivable	924			924	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	2,472			2,472	
0170 Inventories	9,840			9,840	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$308,793</b>			<b>\$308,793</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	217,346			217,346	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$217,346</b>			<b>\$217,346</b>	
0910 Deferred Outflows of Resources	92,536			92,536	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$618,675</b>			<b>\$618,675</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments	147,967			147,967	
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	2,694			2,694	
0490 Other Current Liabilities					
<b>Total Current Liabilities</b>	<b>\$150,661</b>			<b>\$150,661</b>	
<b>Noncurrent Liabilities</b>					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	48,723			48,723	
0570 Net Pension Liability	396,102			396,102	
0599 Other Noncurrent Liabilities					
<b>Total Noncurrent Liabilities</b>	<b>\$444,825</b>			<b>\$444,825</b>	
<b>Total Liabilities</b>	<b>\$595,486</b>			<b>\$595,486</b>	
0950 Deferred Inflows of Resources	244,840			244,840	
<b>Net Position</b>					
0791 Net Investment in Capital Assets	217,346			217,346	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(438,997)			(438,997)	
<b>Total Net Position</b>	<b>(\$221,651)</b>			<b>(\$221,651)</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>	<b>\$618,675</b>			<b>\$618,675</b>	

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>
<b>Operating Revenues</b>					
6600 Food Service Revenue	257,572			257,572	
0071 Charges for Services					
0072 Other Operating Revenue					
<b>Total Operating Revenues</b>	<b>\$257,572</b>			<b>\$257,572</b>	
<b>Operating Expenses</b>					
100 Personnel Services – Salaries	163,260			163,260	
200 Personnel Services – Employee Benefits	61,112			61,112	
300 Purchased Professional and Technical Services	185,902			185,902	
400 Purchased Property Services	39,250			39,250	
500 Other Purchased Services	46,606			46,606	
600 Supplies	392,814			392,814	
740 Depreciation	22,728			22,728	
770 Amortization Expense					
810 Dues and Fees	1,708			1,708	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
<b>Total Operating Expenses</b>	<b>\$913,380</b>			<b>\$913,380</b>	
<b>Operating Income (Loss)</b>	<b>(\$655,808)</b>			<b>(\$655,808)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments	13,722			13,722	
6830 Federal Revenue from Intermediary Sources					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	100,842			100,842	
8000 Revenue from Federal Sources	421,164			421,164	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$535,728</b>			<b>\$535,728</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>(\$120,080)</b>			<b>(\$120,080)</b>	

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>
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
5200 Interfund Transfers – Out	36,373			36,373	
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN	1,249			1,249	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
<b>Change In Net Position</b>	<b>(\$155,204)</b>			<b>(\$155,204)</b>	
0002 Net Position - Beginning of Fiscal Year	(66,447)			(66,447)	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>(\$221,651)</b>			<b>(\$221,651)</b>	

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
<b>Cash Flows From Operating Activities</b>					
0011 Cash Receipts From Users	250,858			250,858	
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	269,554			269,554	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	591,627			591,627	
0018 Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(\$610,323)</b>			<b>(\$610,323)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	100,230			100,230	
0023 Receipts From Federal Sources -8000	358,957			358,957	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans	1,249			1,249	
0027 Operating Transfers In (Out) Primary Government / Comp Unit	(36,373)			(36,373)	
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>\$424,063</b>			<b>\$424,063</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
0031 Payments For Fac Acq, Const, and Imp - 4000	(79,716)			(79,716)	
0032 Proceeds from Disposal of Capital Assets					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>	<b>(\$79,716)</b>			<b>(\$79,716)</b>	
<b>Cash Flows From Investing Activities</b>					
0041 Earnings on Investments - 6500	13,722			13,722	
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)

<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>\$13,722</b>	<b>\$13,722</b>
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	<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>
<b>Net Increase (Decrease) in Cash Flows</b>	<b>(252,254)</b>			<b>(252,254)</b>	
0004 Cash and Cash Equivalents Beginning of Year	546,980			546,980	
<b>Cash and Cash Equivalents at Year End</b>	<b>\$294,726</b>			<b>\$294,726</b>	
<hr/>					
<b>Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities</b>					
0005 Operating Income (Loss) per REP	(655,808)			(655,808)	
<b>Adjustments</b>					
0051 Depreciation and Net Amortization	22,728			22,728	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	61,602			61,602	
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(2,472)			(2,472)	
0055 Advances to Other Funds					
0056 (Inc) Dec in Inventories (0170)	10,741			10,741	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	137,870			137,870	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(384)			(384)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	(371,760)			(371,760)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	(708)			(708)	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(1,548)			(1,548)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	11,932			11,932	
0067 Deferred Inflows (0950)	177,484			177,484	
<b>Total Adjustments</b>	<b>\$45,485</b>			<b>\$45,485</b>	
<b>Cash Provided By (Used for) Total</b>	<b>(\$610,323)</b>			<b>(\$610,323)</b>	

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

Explanation of Transaction and Balance Sheet Effect	Amount
During the year, the District used commodities from teh USDA	61,602
<b>Total</b>	<b>\$61,602</b>

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<b><u>Revenue from Local Sources</u></b>				
6111 Current Real Estate Taxes	20,988,347.80			20,988,347.80
6112 Interim Real Estate Taxes	68,006.57	6,762.19	10,589.63	71,834.01
6113 Public Utility Realty Taxes	22,286.88			22,286.88
6114 Payments in Lieu of Current Taxes - State / Local	25,868.20			25,868.20
6143 Current Act 511 Local Services Taxes	35,925.50	393.77	23.30	35,555.03
6151 Current Act 511 Earned Income Taxes	2,200,218.17	217,671.20	235,351.07	2,217,898.04
6153 Current Act 511 Real Estate Transfer Taxes	292,517.00	20,174.26	25,349.14	297,691.88
6154 Current Act 511 Amusement Taxes	40,970.14		121.74	41,091.88
6411 Delinquent Real Estate Taxes	468,266.18	42,695.04	63,586.33	489,157.47
6420 Delinquent Per Capita Taxes, Section 679	2,827.72	82.50	948.00	3,693.22
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	2,827.74	82.50	948.00	3,693.24
6500 Earnings on Investments	534,999.55			
6700 Revenues from LEA Activities	69,182.13			
6832 Federal IDEA Revenue Received as Pass Through	276,508.49			
6910 Rentals	35,877.59			
6920 Contributions and Donations from Private Sources	149,344.29			
6942 Summer School Tuition	2,675.00			
6999 Other Revenues Not Specified Above	27,984.63			
<b>TOTAL Revenue from Local Sources</b>	<b>\$25,244,633.58</b>	<b>\$287,861.46</b>	<b>\$336,917.21</b>	<b>\$24,197,117.65</b>

**Revenue Reported  
In Current Year**

**Revenue from State Sources**

7111 Basic Education Funding-Formula	4,606,065.42		
7140 Charter Schools	108,910.65		
7160 Tuition for Orphans Subsidy	37,400.68		
7220 Vocational Education	63,559.52		
7271 Special Education funds for School-Aged Pupils	1,183,691.63		
7299 Program Revenues Not Listed Previously in the 7200 Series	151.31		
7311 Pupil Transportation Subsidy	896,127.15		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	42,350.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	10,849.11		
7331 State Reimbursement for Health Services	24,893.47		
7332 Feminine Hygiene Product Funding	2,350.25		
7340 State Property Tax Reduction Allocation	924,805.37		
7350 School Facility Improvements / Environmental Subsidies	538,136.00		
7361 School Safety and Security Grants	182,271.97		
7362 School Mental Health & Safety and Security Grants	35,000.00		
7506 PAsmart Grants	330.00		
7509 Supplemental Equipment Grants	20,579.85		
7531 Ready to Learn-Foundation	140,805.00		
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	87,500.00		
7810 State Share of Social Security and Medicare Taxes	535,930.85		
7820 State Share of Retirement Contributions	2,459,702.17		
<b>TOTAL Revenue from State Sources</b>	<b>\$11,901,410.40</b>		

**Revenue Reported  
In Current Year**

**Revenue from Federal Sources**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	290,039.77			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,768.83			
8516 Title III - Language Instruction for English Learners and Immigrant Students	6,371.65			
8517 Title IV - 21st Century Schools	16,602.88			
8749 Other CARES Act Funding	36,940.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	195,595.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,208.96			
<b>TOTAL Revenue from Federal Sources</b>	<b>\$594,527.09</b>			

	<b>Revenue Reported In Current Year</b>			
<b><u>Other Financing Sources</u></b>				
9220 Leases and Other Right-to-Use Arrangements	148,278.00			
9290 Other Extended-Term Financing Proceeds	418,218.46			
9350 Enterprise Fund Transfers	36,372.98			
9400 Sale of or Compensation for Loss of Fixed Assets	1,623,846.60			
<b>TOTAL Other Financing Sources</b>	<b>\$2,226,716.04</b>			
<b>TOTAL FROM ALL SOURCES</b>	<b>\$39,967,287.11</b>	<b>\$287,861.46</b>	<b>\$336,917.21</b>	<b>\$24,197,117.65</b>

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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>
<b>6000 Revenue from Local Sources</b>						
6111 Current Real Estate Taxes	20,988,347.80					
6112 Interim Real Estate Taxes	68,006.57					
6113 Public Utility Realty Taxes	22,286.88					
6114 Payments in Lieu of Current Taxes - State / Local	25,868.20					
6143 Current Act 511 Local Services Taxes	35,925.50					
6151 Current Act 511 Earned Income Taxes	2,200,218.17					
6153 Current Act 511 Real Estate Transfer Taxes	292,517.00					
6154 Current Act 511 Amusement Taxes	40,970.14					
6411 Delinquent Real Estate Taxes	468,266.18					
6420 Delinquent Per Capita Taxes, Section 679	2,827.72					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	2,827.74					
6500 Earnings on Investments	534,999.55	594.83				
6700 Revenues from LEA Activities	69,182.13	169,694.67				
6832 Federal IDEA Revenue Received as Pass Through	276,508.49					
6910 Rentals	35,877.59					
6920 Contributions and Donations from Private Sources	149,344.29	10,107.00				
6942 Summer School Tuition	2,675.00					
6999 Other Revenues Not Specified Above	27,984.63					
<b>6000 Total Revenue from Local Sources</b>	<b>\$25,244,633.58</b>	<b>\$180,396.50</b>				
<b>7000 Revenue from State Sources</b>						
7111 Basic Education Funding-Formula	4,606,065.42					
7140 Charter Schools	108,910.65					
7160 Tuition for Orphans Subsidy	37,400.68					
7220 Vocational Education	63,559.52					
7271 Special Education funds for School-Aged Pupils	1,183,691.63					
7299 Program Revenues Not Listed Previously in the 7200 Series	151.31					
7311 Pupil Transportation Subsidy	896,127.15					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	42,350.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	10,849.11					
7331 State Reimbursement for Health Services	24,893.47					
7332 Feminine Hygiene Product Funding	2,350.25					
7340 State Property Tax Reduction Allocation	924,805.37					
7350 School Facility Improvements / Environmental Subsidies	538,136.00					
7361 School Safety and Security Grants	182,271.97					
7362 School Mental Health & Safety and Security Grants	35,000.00					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
<b>6000 Revenue from Local Sources</b>					
6111 Current Real Estate Taxes					20,988,347.80
6112 Interim Real Estate Taxes					68,006.57
6113 Public Utility Realty Taxes					22,286.88
6114 Payments in Lieu of Current Taxes - State / Local					25,868.20
6143 Current Act 511 Local Services Taxes					35,925.50
6151 Current Act 511 Earned Income Taxes					2,200,218.17
6153 Current Act 511 Real Estate Transfer Taxes					292,517.00
6154 Current Act 511 Amusement Taxes					40,970.14
6411 Delinquent Real Estate Taxes					468,266.18
6420 Delinquent Per Capita Taxes, Section 679					2,827.72
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					2,827.74
6500 Earnings on Investments	27,803.22	275,667.80			839,065.40
6700 Revenues from LEA Activities					238,876.80
6832 Federal IDEA Revenue Received as Pass Through					276,508.49
6910 Rentals					35,877.59
6920 Contributions and Donations from Private Sources					159,451.29
6942 Summer School Tuition					2,675.00
6999 Other Revenues Not Specified Above					27,984.63
<b>6000 Total Revenue from Local Sources</b>	<b>\$27,803.22</b>	<b>\$275,667.80</b>			<b>\$25,728,501.10</b>
<b>7000 Revenue from State Sources</b>					
7111 Basic Education Funding-Formula					4,606,065.42
7140 Charter Schools					108,910.65
7160 Tuition for Orphans Subsidy					37,400.68
7220 Vocational Education					63,559.52
7271 Special Education funds for School-Aged Pupils					1,183,691.63
7299 Program Revenues Not Listed Previously in the 7200 Series					151.31
7311 Pupil Transportation Subsidy					896,127.15
7312 Nonpublic and Charter School Pupil Transportation Subsidy					42,350.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					10,849.11
7331 State Reimbursement for Health Services					24,893.47
7332 Feminine Hygiene Product Funding					2,350.25
7340 State Property Tax Reduction Allocation					924,805.37
7350 School Facility Improvements / Environmental Subsidies					538,136.00
7361 School Safety and Security Grants					182,271.97
7362 School Mental Health & 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>
<b>7000 Revenue from State Sources</b>						
7506 PAsmart Grants	330.00					
7509 Supplemental Equipment Grants	20,579.85					
7531 Ready to Learn-Foundation	140,805.00					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	87,500.00					
7810 State Share of Social Security and Medicare Taxes	535,930.85					
7820 State Share of Retirement Contributions	2,459,702.17					
<b>7000 Total Revenue from State Sources</b>	<b>\$11,901,410.40</b>					
<b>8000 Revenue from Federal Sources</b>						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	290,039.77					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,768.83					
8516 Title III - Language Instruction for English Learners and Immigrant Students	6,371.65					
8517 Title IV - 21st Century Schools	16,602.88					
8749 Other CARES Act Funding	36,940.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	195,595.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,208.96					
<b>8000 Total Revenue from Federal Sources</b>	<b>\$594,527.09</b>					
<b>9000 Other Financing Sources</b>						
9110 Face Value of Bonds Issued						
9220 Leases and Other Right-to-Use Arrangements	148,278.00					
9290 Other Extended-Term Financing Proceeds	418,218.46					
9350 Enterprise Fund Transfers	36,372.98					
9400 Sale of or Compensation for Loss of Fixed Assets	1,623,846.60					
<b>9000 Total Other Financing Sources</b>	<b>\$2,226,716.04</b>					
<b>Total From All Sources</b>	<b>\$39,967,287.11</b>	<b>\$180,396.50</b>				

	<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>
<b>7000 Revenue from State Sources</b>					
7506 PAsmart Grants					330.00
7509 Supplemental Equipment Grants					20,579.85
7531 Ready to Learn-Foundation					140,805.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					87,500.00
7810 State Share of Social Security and Medicare Taxes					535,930.85
7820 State Share of Retirement Contributions					2,459,702.17
<b>7000 Total Revenue from State Sources</b>					<b>\$11,901,410.40</b>
<b>8000 Revenue from Federal Sources</b>					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					290,039.77
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					44,768.83
8516 Title III - Language Instruction for English Learners and Immigrant Students					6,371.65
8517 Title IV - 21st Century Schools					16,602.88
8749 Other CARES Act Funding					36,940.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					195,595.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					4,208.96
<b>8000 Total Revenue from Federal Sources</b>					<b>\$594,527.09</b>
<b>9000 Other Financing Sources</b>					
9110 Face Value of Bonds Issued		15,000,000.00			15,000,000.00
9220 Leases and Other Right-to-Use Arrangements					148,278.00
9290 Other Extended-Term Financing Proceeds					418,218.46
9350 Enterprise Fund Transfers					36,372.98
9400 Sale of or Compensation for Loss of Fixed Assets					1,623,846.60
<b>9000 Total Other Financing Sources</b>		<b>\$15,000,000.00</b>			<b>\$17,226,716.04</b>
<b>Total From All Sources</b>	<b>\$27,803.22</b>	<b>\$15,275,667.80</b>			<b>\$55,451,154.63</b>

	<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	25,244,633.58	180,396.50				
Revenue from State Sources	11,901,410.40					
Revenue from Federal Sources	594,527.09					
Other Financing Sources	2,226,716.04					
<b>Total From All Sources</b>	<b>\$39,967,287.11</b>	<b>\$180,396.50</b>				

	<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	27,803.22	275,667.80			25,728,501.10
Revenue from State Sources					11,901,410.40
Revenue from Federal Sources					594,527.09
Other Financing Sources		15,000,000.00			17,226,716.04
<b>Total From All Sources</b>	<b>\$27,803.22</b>	<b>\$15,275,667.80</b>			<b>\$55,451,154.63</b>

**General Fund (10)**

	<u>Total</u>
<b>1000 Instruction</b>	
<b>100 Personnel Services – Salaries</b>	
120 Professional – Educational	9,934,868.84
140 Technical	4,480.00
190 Instructional Assistant	244,824.01
<b>Total Personnel Services – Salaries</b>	<b>\$10,184,172.85</b>
<b>200 Personnel Services – Employee Benefits</b>	
210 Group Insurance – Contracted Provider	65,393.93
220 Social Security Contributions	745,736.31
230 PSERS Retirement Contributions	3,358,320.59
250 Unemployment Compensation	8,605.54
260 Workers' Compensation	50,255.98
270 Group Insurance – Self-Insurance	1,897,803.65
<b>Total Personnel Services – Employee Benefits</b>	<b>\$6,126,116.00</b>
<b>300 Purchased Professional and Technical Services</b>	
322 Professional Educational Services – Ius	146,325.59
329 Professional Educational Services – Other	949,276.96
330 Other Professional Services	30,520.00
390 Other Purchased Professional and Technical Services	36,071.50
<b>Total Purchased Professional and Technical Services</b>	<b>\$1,162,194.05</b>
<b>400 Purchased Property Services</b>	
430 Repairs and Maintenance Services	43,054.08
440 Rentals	17,671.09
<b>Total Purchased Property Services</b>	<b>\$60,725.17</b>
<b>500 Other Purchased Services</b>	
510 Student Transportation Services	41,796.74
550 Printing and Binding	3,201.43
561 Tuition To Other School Districts Within the State	48,488.40
562 Tuition To Pennsylvania Charter Schools	2,361,383.02
563 Tuition To Nonpublic Schools	367,837.66
564 Tuition To Career and Technology Centers	549,429.70
566 Tuition To Institutions of Higher Education and Technical Institutes	101.96
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	39,219.33
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	8,679.62
569 Tuition – Other	151,184.00
580 Travel	4,984.38
<b>Total Other Purchased Services</b>	<b>\$3,576,306.24</b>
<b>600 Supplies</b>	
610 General Supplies	205,512.24
640 Books and Periodicals	28,193.99
650 Supplies & Fees – Technology Related	76,961.61
<b>Total Supplies</b>	<b>\$310,667.84</b>
<b>700 Property</b>	
752 Capital Equipment – Original and Additional	453,973.32

General Fund (10)

		<u>Total</u>
<b>1000 Instruction</b>		
<b>Total Property</b>		<b>\$453,973.32</b>
<b>800 Other Objects</b>		
810 Dues and Fees		18,097.49
<b>Total Other Objects</b>		<b>\$18,097.49</b>
<b>Total 1000 Instruction</b>		<b>\$21,892,252.96</b>

**General Fund (10)**

**1100 Regular Programs – Elementary / Secondary**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	4,148,001.44	3,603,414.76	205,963.97	7,957,380.17
190 Instructional Assistant	56,952.25			56,952.25
<b>Total Personnel Services – Salaries</b>	<b>\$4,204,953.69</b>	<b>\$3,603,414.76</b>	<b>\$205,963.97</b>	<b>\$8,014,332.42</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	28,874.11	22,824.73		51,698.84
220 Social Security Contributions	307,090.76	265,173.53	15,221.47	587,485.76
230 PSERS Retirement Contributions	1,422,390.68	1,181,472.18	34,910.95	2,638,773.81
250 Unemployment Compensation	4,671.75	3,933.79		8,605.54
260 Workers' Compensation	21,359.18	18,760.35		40,119.53
270 Group Insurance – Self-Insurance	812,108.61	648,538.19		1,460,646.80
<b>Total Personnel Services – Employee Benefits</b>	<b>\$2,596,495.09</b>	<b>\$2,140,702.77</b>	<b>\$50,132.42</b>	<b>\$4,787,330.28</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	488.61	2,733.82		3,222.43
329 Professional Educational Services – Other	194,250.10	123,009.08		317,259.18
390 Other Purchased Professional and Technical Services	1,179.13	782.36	31,000.00	32,961.49
<b>Total Purchased Professional and Technical Services</b>	<b>\$195,917.84</b>	<b>\$126,525.26</b>	<b>\$31,000.00</b>	<b>\$353,443.10</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	21,742.27	21,311.81		43,054.08
440 Rentals	9,378.37	8,292.72		17,671.09
<b>Total Purchased Property Services</b>	<b>\$31,120.64</b>	<b>\$29,604.53</b>		<b>\$60,725.17</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	12,955.81	28,840.93		41,796.74
550 Printing and Binding	1,174.60	2,026.83		3,201.43
562 Tuition To Pennsylvania Charter Schools	869,080.32	431,603.48		1,300,683.80
566 Tuition To Institutions of Higher Education and Technical Institutes		101.96		101.96
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		8,000.36		8,000.36
569 Tuition – Other	63,518.21	53,479.79		116,998.00
580 Travel	668.67	2,464.58		3,133.25
<b>Total Other Purchased Services</b>	<b>\$947,397.61</b>	<b>\$526,517.93</b>		<b>\$1,473,915.54</b>
<b>600 Supplies</b>				
610 General Supplies	75,816.63	70,016.58	19,974.53	165,807.74
640 Books and Periodicals	8,984.99	10,286.26		19,271.25
650 Supplies & Fees – Technology Related	34,938.64	26,592.48		61,531.12
<b>Total Supplies</b>	<b>\$119,740.26</b>	<b>\$106,895.32</b>	<b>\$19,974.53</b>	<b>\$246,610.11</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	228,062.71	225,910.61		453,973.32
<b>Total Property</b>	<b>\$228,062.71</b>	<b>\$225,910.61</b>		<b>\$453,973.32</b>
<b>800 Other Objects</b>				
810 Dues and Fees	6,272.03	7,565.47		13,837.50
<b>Total Other Objects</b>	<b>\$6,272.03</b>	<b>\$7,565.47</b>		<b>\$13,837.50</b>
<b>Total 1100 Regular Programs – Elementary / Secondary</b>	<b>\$8,329,959.87</b>	<b>\$6,767,136.65</b>	<b>\$307,070.92</b>	<b>\$15,404,167.44</b>

**General Fund (10)**

**1110 Regular Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	4,148,001.44	3,603,414.76		7,751,416.20
190 Instructional Assistant	56,952.25			56,952.25
<b>Total Personnel Services – Salaries</b>	<b>\$4,204,953.69</b>	<b>\$3,603,414.76</b>		<b>\$7,808,368.45</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	28,874.11	22,824.73		51,698.84
220 Social Security Contributions	307,090.76	265,173.53		572,264.29
230 PSERS Retirement Contributions	1,422,390.68	1,181,472.18		2,603,862.86
250 Unemployment Compensation	4,671.75	3,933.79		8,605.54
260 Workers' Compensation	21,359.18	18,760.35		40,119.53
270 Group Insurance – Self-Insurance	812,108.61	648,538.19		1,460,646.80
<b>Total Personnel Services – Employee Benefits</b>	<b>\$2,596,495.09</b>	<b>\$2,140,702.77</b>		<b>\$4,737,197.86</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	488.61	2,733.82		3,222.43
329 Professional Educational Services – Other	194,250.10	123,009.08		317,259.18
390 Other Purchased Professional and Technical Services	1,179.13	782.36		1,961.49
<b>Total Purchased Professional and Technical Services</b>	<b>\$195,917.84</b>	<b>\$126,525.26</b>		<b>\$322,443.10</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	21,742.27	21,311.81		43,054.08
440 Rentals	9,378.37	8,292.72		17,671.09
<b>Total Purchased Property Services</b>	<b>\$31,120.64</b>	<b>\$29,604.53</b>		<b>\$60,725.17</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	12,955.81	28,840.93		41,796.74
550 Printing and Binding	1,174.60	2,026.83		3,201.43
562 Tuition To Pennsylvania Charter Schools	869,080.32	431,603.48		1,300,683.80
566 Tuition To Institutions of Higher Education and Technical Institutes		101.96		101.96
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		8,000.36		8,000.36
569 Tuition – Other	63,518.21	53,479.79		116,998.00
580 Travel	668.67	2,464.58		3,133.25
<b>Total Other Purchased Services</b>	<b>\$947,397.61</b>	<b>\$526,517.93</b>		<b>\$1,473,915.54</b>
<b>600 Supplies</b>				
610 General Supplies	75,816.63	70,016.58		145,833.21
640 Books and Periodicals	8,984.99	10,286.26		19,271.25
650 Supplies & Fees – Technology Related	34,938.64	26,592.48		61,531.12
<b>Total Supplies</b>	<b>\$119,740.26</b>	<b>\$106,895.32</b>		<b>\$226,635.58</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	228,062.71	225,910.61		453,973.32
<b>Total Property</b>	<b>\$228,062.71</b>	<b>\$225,910.61</b>		<b>\$453,973.32</b>
<b>800 Other Objects</b>				
810 Dues and Fees	6,272.03	7,565.47		13,837.50
<b>Total Other Objects</b>	<b>\$6,272.03</b>	<b>\$7,565.47</b>		<b>\$13,837.50</b>
<b>Total 1110 Regular Programs</b>	<b>\$8,329,959.87</b>	<b>\$6,767,136.65</b>		<b>\$15,097,096.52</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1190 Federally-Funded Regular Programs</b>				
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational			205,963.97	205,963.97
<b>Total Personnel Services – Salaries</b>			<b>\$205,963.97</b>	<b>\$205,963.97</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions			15,221.47	15,221.47
230 PSERS Retirement Contributions			34,910.95	34,910.95
<b>Total Personnel Services – Employee Benefits</b>			<b>\$50,132.42</b>	<b>\$50,132.42</b>
<b>300 Purchased Professional and Technical Services</b>				
390 Other Purchased Professional and Technical Services			31,000.00	31,000.00
<b>Total Purchased Professional and Technical Services</b>			<b>\$31,000.00</b>	<b>\$31,000.00</b>
<b>600 Supplies</b>				
610 General Supplies			19,974.53	19,974.53
<b>Total Supplies</b>			<b>\$19,974.53</b>	<b>\$19,974.53</b>
<b>Total 1190 Federally-Funded Regular Programs</b>			<b>\$307,070.92</b>	<b>\$307,070.92</b>

**General Fund (10)**

**1200 Special Programs – Elementary / Secondary**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	971,179.79	728,685.41	187,539.97	1,887,405.17
190 Instructional Assistant	76,735.30	72,422.52	35,326.94	184,484.76
<b>Total Personnel Services – Salaries</b>	<b>\$1,047,915.09</b>	<b>\$801,107.93</b>	<b>\$222,866.91</b>	<b>\$2,071,889.93</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	7,063.59	6,395.19		13,458.78
220 Social Security Contributions	76,073.80	58,708.90	15,994.77	150,777.47
230 PSERS Retirement Contributions	359,687.89	289,006.84	37,646.81	686,341.54
260 Workers' Compensation	5,455.73	4,170.78		9,626.51
270 Group Insurance – Self-Insurance	234,180.78	201,457.41		435,638.19
<b>Total Personnel Services – Employee Benefits</b>	<b>\$682,461.79</b>	<b>\$559,739.12</b>	<b>\$53,641.58</b>	<b>\$1,295,842.49</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	30,280.20	30,468.96	82,354.00	143,103.16
329 Professional Educational Services – Other	406,377.54	170,476.74		576,854.28
330 Other Professional Services	29,280.00	1,240.00		30,520.00
390 Other Purchased Professional and Technical Services	1,688.35	1,421.66		3,110.01
<b>Total Purchased Professional and Technical Services</b>	<b>\$467,626.09</b>	<b>\$203,607.36</b>	<b>\$82,354.00</b>	<b>\$753,587.45</b>
<b>500 Other Purchased Services</b>				
561 Tuition To Other School Districts Within the State		48,488.40		48,488.40
562 Tuition To Pennsylvania Charter Schools	523,292.10	537,407.12		1,060,699.22
563 Tuition To Nonpublic Schools		195,638.21	172,199.45	367,837.66
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		39,219.33		39,219.33
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		679.26		679.26
569 Tuition – Other		34,186.00		34,186.00
580 Travel	246.34	86.86		333.20
<b>Total Other Purchased Services</b>	<b>\$523,538.44</b>	<b>\$855,705.18</b>	<b>\$172,199.45</b>	<b>\$1,551,443.07</b>
<b>600 Supplies</b>				
610 General Supplies	8,609.98	22,193.46		30,803.44
640 Books and Periodicals	8,124.56	798.18		8,922.74
650 Supplies & Fees – Technology Related	2,973.50	12,456.99		15,430.49
<b>Total Supplies</b>	<b>\$19,708.04</b>	<b>\$35,448.63</b>		<b>\$55,156.67</b>
<b>800 Other Objects</b>				
810 Dues and Fees	882.17	907.82		1,789.99
<b>Total Other Objects</b>	<b>\$882.17</b>	<b>\$907.82</b>		<b>\$1,789.99</b>
<b>Total 1200 Special Programs – Elementary / Secondary</b>	<b>\$2,742,131.62</b>	<b>\$2,456,516.04</b>	<b>\$531,061.94</b>	<b>\$5,729,709.60</b>

**General Fund (10)**

**1210 Life Skills Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	113,927.18	50,844.60	184,440.05	349,211.83
190 Instructional Assistant	21,278.50	16,762.07	15,068.50	53,109.07
<b>Total Personnel Services – Salaries</b>	<b>\$135,205.68</b>	<b>\$67,606.67</b>	<b>\$199,508.55</b>	<b>\$402,320.90</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	1,457.26	1,349.16		2,806.42
220 Social Security Contributions	9,555.89	4,727.35	14,452.50	28,735.74
230 PSERS Retirement Contributions	58,604.27	42,815.46	33,687.62	135,107.35
260 Workers' Compensation	703.91	351.98		1,055.89
270 Group Insurance – Self-Insurance	52,213.69	49,160.02		101,373.71
<b>Total Personnel Services – Employee Benefits</b>	<b>\$122,535.02</b>	<b>\$98,403.97</b>	<b>\$48,140.12</b>	<b>\$269,079.11</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	149,951.88	42,763.04		192,714.92
<b>Total Purchased Professional and Technical Services</b>	<b>\$149,951.88</b>	<b>\$42,763.04</b>		<b>\$192,714.92</b>
<b>600 Supplies</b>				
610 General Supplies	2,215.36	3,384.95		5,600.31
640 Books and Periodicals	3,455.20	239.83		3,695.03
650 Supplies & Fees – Technology Related	132.00	69.99		201.99
<b>Total Supplies</b>	<b>\$5,802.56</b>	<b>\$3,694.77</b>		<b>\$9,497.33</b>
<b>Total 1210 Life Skills Support</b>	<b>\$413,495.14</b>	<b>\$212,468.45</b>	<b>\$247,648.67</b>	<b>\$873,612.26</b>

**General Fund (10)**

**1220 Sensory Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	121,976.92	77,335.36		199,312.28
<b>Total Personnel Services – Salaries</b>	<b>\$121,976.92</b>	<b>\$77,335.36</b>		<b>\$199,312.28</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	511.29	399.37		910.66
220 Social Security Contributions	9,266.21	5,851.40		15,117.61
230 PSERS Retirement Contributions	38,814.18	25,042.05		63,856.23
260 Workers' Compensation	635.05	402.63		1,037.68
270 Group Insurance – Self-Insurance	4,556.01	4,556.00		9,112.01
<b>Total Personnel Services – Employee Benefits</b>	<b>\$53,782.74</b>	<b>\$36,251.45</b>		<b>\$90,034.19</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – lus	21,637.70	25,944.95	82,354.00	129,936.65
330 Other Professional Services	29,280.00	1,240.00		30,520.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$50,917.70</b>	<b>\$27,184.95</b>	<b>\$82,354.00</b>	<b>\$160,456.65</b>
<b>600 Supplies</b>				
610 General Supplies	2,517.33	126.62		2,643.95
<b>Total Supplies</b>	<b>\$2,517.33</b>	<b>\$126.62</b>		<b>\$2,643.95</b>
<b>Total 1220 Sensory Support</b>	<b>\$229,194.69</b>	<b>\$140,898.38</b>	<b>\$82,354.00</b>	<b>\$452,447.07</b>

**General Fund (10)**

**1230 Emotional Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
322 Professional Educational Services – Ius		2,741.37		2,741.37
390 Other Purchased Professional and Technical Services	1,688.35	1,421.66		3,110.01
<b>Total Purchased Professional and Technical Services</b>	<b>\$1,688.35</b>	<b>\$4,163.03</b>		<b>\$5,851.38</b>
<b>500 <u>Other Purchased Services</u></b>				
563 Tuition To Nonpublic Schools		191,403.21	172,199.45	363,602.66
<b>Total Other Purchased Services</b>		<b>\$191,403.21</b>	<b>\$172,199.45</b>	<b>\$363,602.66</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies		18,002.35		18,002.35
<b>Total Supplies</b>		<b>\$18,002.35</b>		<b>\$18,002.35</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees	882.17	742.82		1,624.99
<b>Total Other Objects</b>	<b>\$882.17</b>	<b>\$742.82</b>		<b>\$1,624.99</b>
<b>Total 1230 Emotional Support</b>	<b>\$2,570.52</b>	<b>\$214,311.41</b>	<b>\$172,199.45</b>	<b>\$389,081.38</b>

**General Fund (10)**

**1240 Academic Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	735,275.69	600,505.45	3,099.92	1,338,881.06
190 Instructional Assistant	55,456.80	55,660.45	20,258.44	131,375.69
<b>Total Personnel Services – Salaries</b>	<b>\$790,732.49</b>	<b>\$656,165.90</b>	<b>\$23,358.36</b>	<b>\$1,470,256.75</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	5,095.04	4,646.66		9,741.70
220 Social Security Contributions	57,251.70	48,130.15	1,542.27	106,924.12
230 PSERS Retirement Contributions	262,269.44	221,149.33	3,959.19	487,377.96
260 Workers' Compensation	4,116.77	3,416.17		7,532.94
270 Group Insurance – Self-Insurance	177,411.08	147,741.39		325,152.47
<b>Total Personnel Services – Employee Benefits</b>	<b>\$506,144.03</b>	<b>\$425,083.70</b>	<b>\$5,501.46</b>	<b>\$936,729.19</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius		1,782.64		1,782.64
329 Professional Educational Services – Other	256,425.66	127,713.70		384,139.36
<b>Total Purchased Professional and Technical Services</b>	<b>\$256,425.66</b>	<b>\$129,496.34</b>		<b>\$385,922.00</b>
<b>500 Other Purchased Services</b>				
561 Tuition To Other School Districts Within the State		48,488.40		48,488.40
562 Tuition To Pennsylvania Charter Schools	523,292.10	537,407.12		1,060,699.22
563 Tuition To Nonpublic Schools		4,235.00		4,235.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		679.26		679.26
569 Tuition – Other		34,186.00		34,186.00
580 Travel	246.34	86.86		333.20
<b>Total Other Purchased Services</b>	<b>\$523,538.44</b>	<b>\$625,082.64</b>		<b>\$1,148,621.08</b>
<b>600 Supplies</b>				
610 General Supplies	3,877.29	679.54		4,556.83
640 Books and Periodicals	4,669.36	558.35		5,227.71
650 Supplies & Fees – Technology Related	2,841.50	12,387.00		15,228.50
<b>Total Supplies</b>	<b>\$11,388.15</b>	<b>\$13,624.89</b>		<b>\$25,013.04</b>
<b>800 Other Objects</b>				
810 Dues and Fees		165.00		165.00
<b>Total Other Objects</b>		<b>\$165.00</b>		<b>\$165.00</b>
<b>Total 1240 Academic Support</b>	<b>\$2,088,228.77</b>	<b>\$1,849,618.47</b>	<b>\$28,859.82</b>	<b>\$3,966,707.06</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1241 Learning Support – Public</b>				
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	611,964.50	507,689.44	3,099.92	1,122,753.86
190 Instructional Assistant	55,456.80	55,660.45	20,258.44	131,375.69
<b>Total Personnel Services – Salaries</b>	<b>\$667,421.30</b>	<b>\$563,349.89</b>	<b>\$23,358.36</b>	<b>\$1,254,129.55</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	4,675.78	4,101.36		8,777.14
220 Social Security Contributions	48,112.62	41,104.17	1,542.27	90,759.06
230 PSERS Retirement Contributions	220,936.26	190,494.62	3,959.19	415,390.07
260 Workers' Compensation	3,474.77	2,932.95		6,407.72
270 Group Insurance – Self-Insurance	161,556.06	137,171.38		298,727.44
<b>Total Personnel Services – Employee Benefits</b>	<b>\$438,755.49</b>	<b>\$375,804.48</b>	<b>\$5,501.46</b>	<b>\$820,061.43</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius		1,782.64		1,782.64
329 Professional Educational Services – Other	256,425.66	127,713.70		384,139.36
<b>Total Purchased Professional and Technical Services</b>	<b>\$256,425.66</b>	<b>\$129,496.34</b>		<b>\$385,922.00</b>
<b>500 Other Purchased Services</b>				
561 Tuition To Other School Districts Within the State		48,488.40		48,488.40
562 Tuition To Pennsylvania Charter Schools	523,292.10	537,407.12		1,060,699.22
563 Tuition To Nonpublic Schools		4,235.00		4,235.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		679.26		679.26
569 Tuition – Other		34,186.00		34,186.00
580 Travel	246.34	86.86		333.20
<b>Total Other Purchased Services</b>	<b>\$523,538.44</b>	<b>\$625,082.64</b>		<b>\$1,148,621.08</b>
<b>600 Supplies</b>				
610 General Supplies	2,282.46	583.67		2,866.13
640 Books and Periodicals	4,613.44	558.35		5,171.79
650 Supplies & Fees – Technology Related	2,841.50	12,387.00		15,228.50
<b>Total Supplies</b>	<b>\$9,737.40</b>	<b>\$13,529.02</b>		<b>\$23,266.42</b>
<b>Total 1241 Learning Support – Public</b>	<b>\$1,895,878.29</b>	<b>\$1,707,262.37</b>	<b>\$28,859.82</b>	<b>\$3,632,000.48</b>

**General Fund (10)**

**1243 Gifted Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	123,311.19	92,816.01		216,127.20
<b>Total Personnel Services – Salaries</b>	<b>\$123,311.19</b>	<b>\$92,816.01</b>		<b>\$216,127.20</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	419.26	545.30		964.56
220 Social Security Contributions	9,139.08	7,025.98		16,165.06
230 PSERS Retirement Contributions	41,333.18	30,654.71		71,987.89
260 Workers' Compensation	642.00	483.22		1,125.22
270 Group Insurance – Self-Insurance	15,855.02	10,570.01		26,425.03
<b>Total Personnel Services – Employee Benefits</b>	<b>\$67,388.54</b>	<b>\$49,279.22</b>		<b>\$116,667.76</b>
<b>600 Supplies</b>				
610 General Supplies	1,594.83	95.87		1,690.70
640 Books and Periodicals	55.92			55.92
<b>Total Supplies</b>	<b>\$1,650.75</b>	<b>\$95.87</b>		<b>\$1,746.62</b>
<b>800 Other Objects</b>				
810 Dues and Fees		165.00		165.00
<b>Total Other Objects</b>		<b>\$165.00</b>		<b>\$165.00</b>
<b>Total 1243 Gifted Support</b>	<b>\$192,350.48</b>	<b>\$142,356.10</b>		<b>\$334,706.58</b>

General Fund (10)

1280 Early Intervention Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

**Total Purchased Professional and Technical Services**

**Total 1280 Early Intervention Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	8,642.50			8,642.50
	<b>\$8,642.50</b>			<b>\$8,642.50</b>
	<b>\$8,642.50</b>			<b>\$8,642.50</b>

General Fund (10)

1290 Special Programs - Other Support

Elementary

Secondary

Federal

Total

500 Other Purchased Services

567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind

39,219.33

39,219.33

**Total Other Purchased Services**

**\$39,219.33**

**\$39,219.33**

**Total 1290 Special Programs - Other Support**

**\$39,219.33**

**\$39,219.33**

**General Fund (10)**

**1300 Vocational Education**

**100 Personnel Services – Salaries**

120 Professional – Educational

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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		56,951.50		56,951.50
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**Total Personnel Services – Salaries**

		<b>\$56,951.50</b>		<b>\$56,951.50</b>
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**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

		236.31		236.31
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220 Social Security Contributions

		4,337.85		4,337.85
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230 PSERS Retirement Contributions

		19,306.57		19,306.57
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260 Workers' Compensation

		296.50		296.50
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270 Group Insurance – Self-Insurance

		1,518.66		1,518.66
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**Total Personnel Services – Employee Benefits**

		<b>\$25,695.89</b>		<b>\$25,695.89</b>
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**500 Other Purchased Services**

564 Tuition To Career and Technology Centers

		549,429.70		549,429.70
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580 Travel

		1,517.93		1,517.93
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**Total Other Purchased Services**

		<b>\$550,947.63</b>		<b>\$550,947.63</b>
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**600 Supplies**

610 General Supplies

		8,901.06		8,901.06
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**Total Supplies**

		<b>\$8,901.06</b>		<b>\$8,901.06</b>
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**800 Other Objects**

810 Dues and Fees

		2,470.00		2,470.00
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**Total Other Objects**

		<b>\$2,470.00</b>		<b>\$2,470.00</b>
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**Total 1300 Vocational Education**

		<b>\$644,966.08</b>		<b>\$644,966.08</b>
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**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>1400 Other Instructional Programs – Elementary / Secondary</b>				
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	24,570.75	8,561.25		33,132.00
140 Technical	4,480.00			4,480.00
190 Instructional Assistant	560.00	2,827.00		3,387.00
<b>Total Personnel Services – Salaries</b>	<b>\$29,610.75</b>	<b>\$11,388.25</b>		<b>\$40,999.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions	2,264.75	870.48		3,135.23
230 PSERS Retirement Contributions	10,038.04	3,860.63		13,898.67
260 Workers' Compensation	154.16	59.28		213.44
<b>Total Personnel Services – Employee Benefits</b>	<b>\$12,456.95</b>	<b>\$4,790.39</b>		<b>\$17,247.34</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	44,361.12	6,552.38		50,913.50
<b>Total Purchased Professional and Technical Services</b>	<b>\$44,361.12</b>	<b>\$6,552.38</b>		<b>\$50,913.50</b>
<b>Total 1400 Other Instructional Programs – Elementary / Secondary</b>	<b>\$86,428.82</b>	<b>\$22,731.02</b>		<b>\$109,159.84</b>

**General Fund (10)**

**1420 Summer School**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
120 Professional – Educational	24,179.25	8,358.75		32,538.00
140 Technical	4,480.00			4,480.00
190 Instructional Assistant	560.00	2,827.00		3,387.00
<b>Total Personnel Services – Salaries</b>	<b>\$29,219.25</b>	<b>\$11,185.75</b>		<b>\$40,405.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions	2,235.39	855.75		3,091.14
230 PSERS Retirement Contributions	9,905.32	3,791.98		13,697.30
260 Workers' Compensation	152.12	58.23		210.35
<b>Total Personnel Services – Employee Benefits</b>	<b>\$12,292.83</b>	<b>\$4,705.96</b>		<b>\$16,998.79</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	44,361.12	6,552.38		50,913.50
<b>Total Purchased Professional and Technical Services</b>	<b>\$44,361.12</b>	<b>\$6,552.38</b>		<b>\$50,913.50</b>
<b>Total 1420 Summer School</b>	<b>\$85,873.20</b>	<b>\$22,444.09</b>		<b>\$108,317.29</b>

General Fund (10)

1430 Homebound Instruction

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
120 Professional – Educational	391.50	202.50		594.00
<b>Total Personnel Services – Salaries</b>	<b>\$391.50</b>	<b>\$202.50</b>		<b>\$594.00</b>

200 Personnel Services – Employee Benefits

220 Social Security Contributions	29.36	14.73		44.09
230 PSERS Retirement Contributions	132.72	68.65		201.37
260 Workers' Compensation	2.04	1.05		3.09
<b>Total Personnel Services – Employee Benefits</b>	<b>\$164.12</b>	<b>\$84.43</b>		<b>\$248.55</b>
<b>Total 1430 Homebound Instruction</b>	<b>\$555.62</b>	<b>\$286.93</b>		<b>\$842.55</b>

General Fund (10)

1600 Adult Education Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

4,250.00

**Total Purchased Professional and Technical Services**

**\$4,250.00**

**Total 1600 Adult Education Programs**

**\$4,250.00**

**General Fund (10)**

**2000 Support Services**

**Total**

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries 4,410,826.31

**Total Personnel Services – Salaries \$4,410,826.31**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider 29,484.19

220 Social Security Contributions 321,359.85

230 PSERS Retirement Contributions 1,417,935.56

240 Tuition Reimbursement 143,978.28

260 Workers' Compensation 22,748.92

270 Group Insurance – Self-Insurance 967,238.40

291 Other Retirement Plans 13,754.17

**Total Personnel Services – Employee Benefits \$2,916,499.37**

**300 Purchased Professional and Technical Services**

323 Professional Educational Services – Other Educational Agencies 149.00

329 Professional Educational Services – Other 168,463.85

330 Other Professional Services 356,022.11

340 Technical Services 102,941.30

350 Security / Safety Services 22,375.00

360 Employee Training and Development Services 33,933.00

390 Other Purchased Professional and Technical Services 130,188.38

**Total Purchased Professional and Technical Services \$814,072.64**

**400 Purchased Property Services**

410 Cleaning Services 180,988.79

420 Utility Services 110,396.21

430 Repairs and Maintenance Services 497,796.79

440 Rentals 6,769.94

**Total Purchased Property Services \$795,951.73**

**500 Other Purchased Services**

513 Contracted Carriers 1,248,224.60

516 Student Transportation Services From the IU 69,826.69

519 Student Transportation Services From Other Sources 322,834.76

520 Insurance – General 19,137.25

522 Automotive Liability Insurance 13,929.00

523 General Property and Liability Insurance 121,498.00

530 Communications 76,591.83

549 Other Advertising/Public Relations 3,608.71

550 Printing and Binding 1,600.03

580 Travel 6,612.28

595 IU Payments By Withholding 27,659.58

**Total Other Purchased Services \$1,911,522.73**

**600 Supplies**

610 General Supplies 303,017.53

620 Energy 570,775.58

630 Food 11,774.33

LEA : 114064003 Kutztown Area SD

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**General Fund (10)**

**2000 Support Services**

**Total**

**600 Supplies**

640 Books and Periodicals	24,016.37
650 Supplies & Fees – Technology Related	447,829.09

<b>Total Supplies</b>	<b>\$1,357,412.90</b>
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**700 Property**

738 Technology Software Lease and Other Right-to-Use Arrangements	148,278.00
739 Leases - Other	(10,000.00)
752 Capital Equipment – Original and Additional	78,548.92
762 Capitalized Equipment - Replacement	58,436.00

<b>Total Property</b>	<b>\$275,262.92</b>
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**800 Other Objects**

810 Dues and Fees	106,642.94
820 Claims and Judgments Against the LEA	9,500.00
890 Miscellaneous Expenditures	12,737.20

<b>Total Other Objects</b>	<b>\$128,880.14</b>
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<b>Total 2000 Support Services</b>	<b>\$12,610,428.74</b>
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**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2100 Support Services – Students</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	303,530.83	446,199.71		749,730.54
<b>Total Personnel Services – Salaries</b>	<b>\$303,530.83</b>	<b>\$446,199.71</b>		<b>\$749,730.54</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	1,633.60	2,324.95		3,958.55
220 Social Security Contributions	22,211.06	33,424.29		55,635.35
230 PSERS Retirement Contributions	100,823.87	145,914.16		246,738.03
260 Workers' Compensation	1,576.62	2,316.76		3,893.38
270 Group Insurance – Self-Insurance	56,193.28	63,126.03		119,319.31
291 Other Retirement Plans		550.00		550.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$182,438.43</b>	<b>\$247,656.19</b>		<b>\$430,094.62</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other			61,301.51	61,301.51
330 Other Professional Services	1,669.40	2,880.60	36,940.00	41,490.00
390 Other Purchased Professional and Technical Services	5,428.77	4,571.23		10,000.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$7,098.17</b>	<b>\$7,451.83</b>	<b>\$98,241.51</b>	<b>\$112,791.51</b>
<b>500 Other Purchased Services</b>				
580 Travel	106.21	431.87		538.08
<b>Total Other Purchased Services</b>	<b>\$106.21</b>	<b>\$431.87</b>		<b>\$538.08</b>
<b>600 Supplies</b>				
610 General Supplies	2,369.64	3,537.97		5,907.61
630 Food		57.98		57.98
650 Supplies & Fees – Technology Related	247.50			247.50
<b>Total Supplies</b>	<b>\$2,617.14</b>	<b>\$3,595.95</b>		<b>\$6,213.09</b>
<b>800 Other Objects</b>				
810 Dues and Fees	171.01	434.00		605.01
890 Miscellaneous Expenditures		12,737.20		12,737.20
<b>Total Other Objects</b>	<b>\$171.01</b>	<b>\$13,171.20</b>		<b>\$13,342.21</b>
<b>Total 2100 Support Services – Students</b>	<b>\$495,961.79</b>	<b>\$718,506.75</b>	<b>\$98,241.51</b>	<b>\$1,312,710.05</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2120 Guidance Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	242,944.71	319,194.30		562,139.01
<b>Total Personnel Services – Salaries</b>	<b>\$242,944.71</b>	<b>\$319,194.30</b>		<b>\$562,139.01</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	1,510.81	1,695.82		3,206.63
220 Social Security Contributions	17,576.11	24,079.48		41,655.59
230 PSERS Retirement Contributions	82,358.10	104,496.54		186,854.64
260 Workers' Compensation	1,261.19	1,655.54		2,916.73
270 Group Insurance – Self-Insurance	56,193.28	36,700.99		92,894.27
291 Other Retirement Plans		550.00		550.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$158,899.49</b>	<b>\$169,178.37</b>		<b>\$328,077.86</b>
<b>300 Purchased Professional and Technical Services</b>				
390 Other Purchased Professional and Technical Services	5,428.77	4,571.23		10,000.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$5,428.77</b>	<b>\$4,571.23</b>		<b>\$10,000.00</b>
<b>500 Other Purchased Services</b>				
580 Travel		342.44		342.44
<b>Total Other Purchased Services</b>		<b>\$342.44</b>		<b>\$342.44</b>
<b>600 Supplies</b>				
610 General Supplies	247.27	1,750.85		1,998.12
630 Food		57.98		57.98
650 Supplies & Fees – Technology Related	247.50			247.50
<b>Total Supplies</b>	<b>\$494.77</b>	<b>\$1,808.83</b>		<b>\$2,303.60</b>
<b>800 Other Objects</b>				
810 Dues and Fees		290.00		290.00
890 Miscellaneous Expenditures		12,737.20		12,737.20
<b>Total Other Objects</b>		<b>\$13,027.20</b>		<b>\$13,027.20</b>
<b>Total 2120 Guidance Services</b>	<b>\$407,767.74</b>	<b>\$508,122.37</b>		<b>\$915,890.11</b>

**General Fund (10)**

**2140 Psychological Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	60,586.12	52,483.16		113,069.28
<b>Total Personnel Services – Salaries</b>	<b>\$60,586.12</b>	<b>\$52,483.16</b>		<b>\$113,069.28</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	122.79	149.27		272.06
220 Social Security Contributions	4,634.95	4,014.73		8,649.68
230 PSERS Retirement Contributions	18,465.77	16,154.49		34,620.26
260 Workers' Compensation	315.43	273.24		588.67
<b>Total Personnel Services – Employee Benefits</b>	<b>\$23,538.94</b>	<b>\$20,591.73</b>		<b>\$44,130.67</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other			61,301.51	61,301.51
330 Other Professional Services	1,669.40	2,880.60	36,940.00	41,490.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$1,669.40</b>	<b>\$2,880.60</b>	<b>\$98,241.51</b>	<b>\$102,791.51</b>
<b>500 Other Purchased Services</b>				
580 Travel	106.21	89.43		195.64
<b>Total Other Purchased Services</b>	<b>\$106.21</b>	<b>\$89.43</b>		<b>\$195.64</b>
<b>600 Supplies</b>				
610 General Supplies	2,122.37	1,787.12		3,909.49
<b>Total Supplies</b>	<b>\$2,122.37</b>	<b>\$1,787.12</b>		<b>\$3,909.49</b>
<b>800 Other Objects</b>				
810 Dues and Fees	171.01	144.00		315.01
<b>Total Other Objects</b>	<b>\$171.01</b>	<b>\$144.00</b>		<b>\$315.01</b>
<b>Total 2140 Psychological Services</b>	<b>\$88,194.05</b>	<b>\$77,976.04</b>	<b>\$98,241.51</b>	<b>\$264,411.60</b>

General Fund (10)

2190 Other Student Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		74,522.25		74,522.25
<b>Total Personnel Services – Salaries</b>		<b>\$74,522.25</b>		<b>\$74,522.25</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider		479.86		479.86
220 Social Security Contributions		5,330.08		5,330.08
230 PSERS Retirement Contributions		25,263.13		25,263.13
260 Workers' Compensation		387.98		387.98
270 Group Insurance – Self-Insurance		26,425.04		26,425.04
<b>Total Personnel Services – Employee Benefits</b>		<b>\$57,886.09</b>		<b>\$57,886.09</b>
<b>Total 2190 Other Student Services</b>		<b>\$132,408.34</b>		<b>\$132,408.34</b>

**Total Personnel Services – Salaries**

**200 Personnel Services – Employee Benefits**

**General Fund (10)**

**2200 Support Services – Instructional Staff**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	336,114.78	434,244.37	32,285.23	802,644.38
<b>Total Personnel Services – Salaries</b>	<b>\$336,114.78</b>	<b>\$434,244.37</b>	<b>\$32,285.23</b>	<b>\$802,644.38</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	2,358.01	3,185.87		5,543.88
220 Social Security Contributions	24,575.31	32,154.75	2,242.44	58,972.50
230 PSERS Retirement Contributions	109,486.65	146,580.80	5,472.34	261,539.79
240 Tuition Reimbursement	55,560.07	65,261.21		120,821.28
260 Workers' Compensation	1,749.89	2,260.80		4,010.69
270 Group Insurance – Self-Insurance	52,897.16	79,460.28		132,357.44
291 Other Retirement Plans	587.40	494.62		1,082.02
<b>Total Personnel Services – Employee Benefits</b>	<b>\$247,214.49</b>	<b>\$329,398.33</b>	<b>\$7,714.78</b>	<b>\$584,327.60</b>
<b>300 Purchased Professional and Technical Services</b>				
323 Professional Educational Services – Other Educational Agencies		149.00		149.00
329 Professional Educational Services – Other	60,290.80	46,871.54		107,162.34
340 Technical Services	55,336.94	46,595.82		101,932.76
360 Employee Training and Development Services	7,213.59	14,647.41	3,000.00	24,861.00
390 Other Purchased Professional and Technical Services	3,359.99	2,829.24		6,189.23
<b>Total Purchased Professional and Technical Services</b>	<b>\$126,201.32</b>	<b>\$111,093.01</b>	<b>\$3,000.00</b>	<b>\$240,294.33</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	13,011.82	10,956.46		23,968.28
<b>Total Purchased Property Services</b>	<b>\$13,011.82</b>	<b>\$10,956.46</b>		<b>\$23,968.28</b>
<b>500 Other Purchased Services</b>				
530 Communications	17,222.45	14,501.96		31,724.41
580 Travel	1,643.22	1,885.51		3,528.73
<b>Total Other Purchased Services</b>	<b>\$18,865.67</b>	<b>\$16,387.47</b>		<b>\$35,253.14</b>
<b>600 Supplies</b>				
610 General Supplies	10,972.99	7,037.95	475.80	18,486.74
630 Food	292.94	246.67		539.61
640 Books and Periodicals	6,293.86	17,645.98		23,939.84
650 Supplies & Fees – Technology Related	210,445.97	176,783.59		387,229.56
<b>Total Supplies</b>	<b>\$228,005.76</b>	<b>\$201,714.19</b>	<b>\$475.80</b>	<b>\$430,195.75</b>
<b>700 Property</b>				
738 Technology Software Lease and Other Right-to-Use Arrangements	80,496.71	67,781.29		148,278.00
752 Capital Equipment – Original and Additional	11,673.40	9,828.53		21,501.93
<b>Total Property</b>	<b>\$92,170.11</b>	<b>\$77,609.82</b>		<b>\$169,779.93</b>
<b>800 Other Objects</b>				
810 Dues and Fees	854.02	719.11		1,573.13
<b>Total Other Objects</b>	<b>\$854.02</b>	<b>\$719.11</b>		<b>\$1,573.13</b>
<b>Total 2200 Support Services – Instructional Staff</b>	<b>\$1,062,437.97</b>	<b>\$1,182,122.76</b>	<b>\$43,475.81</b>	<b>\$2,288,036.54</b>

**General Fund (10)**

**2240 Computer-Assisted Instruction Support Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	80,611.50	177,417.48		258,028.98
<b>Total Personnel Services – Salaries</b>	<b>\$80,611.50</b>	<b>\$177,417.48</b>		<b>\$258,028.98</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	452.38	1,274.00		1,726.38
220 Social Security Contributions	5,733.12	13,072.60		18,805.72
230 PSERS Retirement Contributions	23,610.67	57,014.99		80,625.66
260 Workers' Compensation	419.69	923.67		1,343.36
270 Group Insurance – Self-Insurance	4,932.06	36,217.43		41,149.49
291 Other Retirement Plans	298.05	250.97		549.02
<b>Total Personnel Services – Employee Benefits</b>	<b>\$35,445.97</b>	<b>\$108,753.66</b>		<b>\$144,199.63</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	693.51	14,872.93		15,566.44
340 Technical Services	55,336.94	46,595.82		101,932.76
<b>Total Purchased Professional and Technical Services</b>	<b>\$56,030.45</b>	<b>\$61,468.75</b>		<b>\$117,499.20</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	13,011.82	10,956.46		23,968.28
<b>Total Purchased Property Services</b>	<b>\$13,011.82</b>	<b>\$10,956.46</b>		<b>\$23,968.28</b>
<b>500 Other Purchased Services</b>				
530 Communications	17,222.45	14,501.96		31,724.41
580 Travel	38.95	32.79		71.74
<b>Total Other Purchased Services</b>	<b>\$17,261.40</b>	<b>\$14,534.75</b>		<b>\$31,796.15</b>
<b>600 Supplies</b>				
610 General Supplies	2,215.51	1,865.53		4,081.04
650 Supplies & Fees – Technology Related	143,678.69	120,982.94		264,661.63
<b>Total Supplies</b>	<b>\$145,894.20</b>	<b>\$122,848.47</b>		<b>\$268,742.67</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	1,888.21	1,589.79		3,478.00
<b>Total Property</b>	<b>\$1,888.21</b>	<b>\$1,589.79</b>		<b>\$3,478.00</b>
<b>Total 2240 Computer-Assisted Instruction Support Services</b>	<b>\$350,143.55</b>	<b>\$497,569.36</b>		<b>\$847,712.91</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2250 School Library Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	135,052.79	155,402.99		290,455.78
<b>Total Personnel Services – Salaries</b>	<b>\$135,052.79</b>	<b>\$155,402.99</b>		<b>\$290,455.78</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	743.45	933.29		1,676.74
220 Social Security Contributions	10,183.44	11,791.17		21,974.61
230 PSERS Retirement Contributions	42,072.54	52,681.64		94,754.18
260 Workers' Compensation	703.11	809.08		1,512.19
270 Group Insurance – Self-Insurance	3,230.78	5,574.83		8,805.61
<b>Total Personnel Services – Employee Benefits</b>	<b>\$56,933.32</b>	<b>\$71,790.01</b>		<b>\$128,723.33</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	21,595.90			21,595.90
<b>Total Purchased Professional and Technical Services</b>	<b>\$21,595.90</b>			<b>\$21,595.90</b>
<b>600 Supplies</b>				
610 General Supplies	3,191.62	485.76		3,677.38
640 Books and Periodicals	6,075.05	17,461.74		23,536.79
650 Supplies & Fees – Technology Related	2,761.60	1,905.44		4,667.04
<b>Total Supplies</b>	<b>\$12,028.27</b>	<b>\$19,852.94</b>		<b>\$31,881.21</b>
<b>Total 2250 School Library Services</b>	<b>\$225,610.28</b>	<b>\$247,045.94</b>		<b>\$472,656.22</b>

**General Fund (10)**

**2260 Instruction and Curriculum Development Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	120,450.49	101,423.90	32,285.23	254,159.62
<b>Total Personnel Services – Salaries</b>	<b>\$120,450.49</b>	<b>\$101,423.90</b>	<b>\$32,285.23</b>	<b>\$254,159.62</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	1,162.18	978.58		2,140.76
220 Social Security Contributions	8,658.75	7,290.98	2,242.44	18,192.17
230 PSERS Retirement Contributions	43,803.44	36,884.17	5,472.34	86,159.95
260 Workers' Compensation	627.09	528.05		1,155.14
270 Group Insurance – Self-Insurance	44,734.32	37,668.02		82,402.34
291 Other Retirement Plans	289.35	243.65		533.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$99,275.13</b>	<b>\$83,593.45</b>	<b>\$7,714.78</b>	<b>\$190,583.36</b>
<b>300 Purchased Professional and Technical Services</b>				
323 Professional Educational Services – Other Educational Agencies		149.00		149.00
390 Other Purchased Professional and Technical Services	3,359.99	2,829.24		6,189.23
<b>Total Purchased Professional and Technical Services</b>	<b>\$3,359.99</b>	<b>\$2,978.24</b>		<b>\$6,338.23</b>
<b>500 Other Purchased Services</b>				
580 Travel	548.91	462.19		1,011.10
<b>Total Other Purchased Services</b>	<b>\$548.91</b>	<b>\$462.19</b>		<b>\$1,011.10</b>
<b>600 Supplies</b>				
610 General Supplies	5,553.64	4,676.38	49.00	10,279.02
630 Food	214.21	180.37		394.58
650 Supplies & Fees – Technology Related	64,005.68	53,895.21		117,900.89
<b>Total Supplies</b>	<b>\$69,773.53</b>	<b>\$58,751.96</b>	<b>\$49.00</b>	<b>\$128,574.49</b>
<b>700 Property</b>				
738 Technology Software Lease and Other Right-to-Use Arrangements	80,496.71	67,781.29		148,278.00
752 Capital Equipment – Original and Additional	9,785.19	8,238.74		18,023.93
<b>Total Property</b>	<b>\$90,281.90</b>	<b>\$76,020.03</b>		<b>\$166,301.93</b>
<b>800 Other Objects</b>				
810 Dues and Fees	854.02	719.11		1,573.13
<b>Total Other Objects</b>	<b>\$854.02</b>	<b>\$719.11</b>		<b>\$1,573.13</b>
<b>Total 2260 Instruction and Curriculum Development Services</b>	<b>\$384,543.97</b>	<b>\$323,948.88</b>	<b>\$40,049.01</b>	<b>\$748,541.86</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2270 Instructional Staff Professional Development Services</b>				
<b>200 Personnel Services – Employee Benefits</b>				
240 Tuition Reimbursement	55,560.07	65,261.21		120,821.28
<b>Total Personnel Services – Employee Benefits</b>	<b>\$55,560.07</b>	<b>\$65,261.21</b>		<b>\$120,821.28</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	38,001.39	31,998.61		70,000.00
360 Employee Training and Development Services	7,213.59	14,647.41	3,000.00	24,861.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$45,214.98</b>	<b>\$46,646.02</b>	<b>\$3,000.00</b>	<b>\$94,861.00</b>
<b>500 Other Purchased Services</b>				
580 Travel	1,055.36	1,390.53		2,445.89
<b>Total Other Purchased Services</b>	<b>\$1,055.36</b>	<b>\$1,390.53</b>		<b>\$2,445.89</b>
<b>600 Supplies</b>				
610 General Supplies	12.22	10.28	426.80	449.30
630 Food	78.73	66.30		145.03
640 Books and Periodicals	218.81	184.24		403.05
<b>Total Supplies</b>	<b>\$309.76</b>	<b>\$260.82</b>	<b>\$426.80</b>	<b>\$997.38</b>
<b>Total 2270 Instructional Staff Professional Development Services</b>	<b>\$102,140.17</b>	<b>\$113,558.58</b>	<b>\$3,426.80</b>	<b>\$219,125.55</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2300 Support Services – Administration</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	407,298.31	441,628.62		1,252,689.89
<b>Total Personnel Services – Salaries</b>	<b>\$407,298.31</b>	<b>\$441,628.62</b>		<b>\$1,252,689.89</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	3,249.70	2,109.16		7,005.59
220 Social Security Contributions	29,413.02	32,528.94		90,348.19
230 PSERS Retirement Contributions	135,011.62	135,377.82		396,109.28
260 Workers' Compensation	2,120.50	2,262.22		6,484.82
270 Group Insurance – Self-Insurance	118,450.83	57,308.90		231,255.73
291 Other Retirement Plans	1,230.00	1,079.88		2,516.16
<b>Total Personnel Services – Employee Benefits</b>	<b>\$289,475.67</b>	<b>\$230,666.92</b>		<b>\$733,719.77</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				69,154.50
340 Technical Services				1,008.54
390 Other Purchased Professional and Technical Services	14,796.82	34,091.03		108,879.25
<b>Total Purchased Professional and Technical Services</b>	<b>\$14,796.82</b>	<b>\$34,091.03</b>		<b>\$179,042.29</b>
<b>500 Other Purchased Services</b>				
520 Insurance – General				19,137.25
530 Communications	8,264.86	6,959.33		15,224.19
549 Other Advertising/Public Relations				3,608.71
550 Printing and Binding				1,238.03
580 Travel	303.24	242.15		545.39
<b>Total Other Purchased Services</b>	<b>\$8,568.10</b>	<b>\$7,201.48</b>		<b>\$39,753.57</b>
<b>600 Supplies</b>				
610 General Supplies	2,565.88	605.62		30,500.40
630 Food	2,166.42	4,729.22		9,831.07
640 Books and Periodicals				76.53
650 Supplies & Fees – Technology Related	183.95			183.95
<b>Total Supplies</b>	<b>\$4,916.25</b>	<b>\$5,334.84</b>		<b>\$40,591.95</b>
<b>800 Other Objects</b>				
810 Dues and Fees	1,034.00	705.00		72,635.85
820 Claims and Judgments Against the LEA				9,500.00
<b>Total Other Objects</b>	<b>\$1,034.00</b>	<b>\$705.00</b>		<b>\$82,135.85</b>
<b>Total 2300 Support Services – Administration</b>	<b>\$726,089.15</b>	<b>\$719,627.89</b>		<b>\$2,327,933.32</b>

**General Fund (10)**

**2310 Board Services**

Elementary                      Secondary                      Federal                      Total

**300 Purchased Professional and Technical Services**

330	Other Professional Services		34,520.00
390	Other Purchased Professional and Technical Services		59,991.40

**Total Purchased Professional and Technical Services** **\$94,511.40**

**500 Other Purchased Services**

520	Insurance – General		15,971.00
549	Other Advertising/Public Relations		3,608.71

**Total Other Purchased Services** **\$19,579.71**

**600 Supplies**

610	General Supplies		1,332.65
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**Total Supplies** **\$1,332.65**

**800 Other Objects**

810	Dues and Fees		16,329.65
820	Claims and Judgments Against the LEA		9,500.00

**Total Other Objects** **\$25,829.65**

**Total 2310 Board Services** **\$141,253.41**

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2320 Board Treasurer Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				1,050.00
<b>Total Personnel Services – Salaries</b>				<b>\$1,050.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions				79.21
230 PSERS Retirement Contributions				355.96
260 Workers' Compensation				5.47
<b>Total Personnel Services – Employee Benefits</b>				<b>\$440.64</b>
<b>500 Other Purchased Services</b>				
520 Insurance – General				189.00
<b>Total Other Purchased Services</b>				<b>\$189.00</b>
<b>Total 2320 Board Treasurer Services</b>				<b>\$1,679.64</b>

**General Fund (10)**

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				11,324.25
<b>Total Personnel Services – Salaries</b>				<b>\$11,324.25</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions				866.38
260 Workers' Compensation				58.96
<b>Total Personnel Services – Employee Benefits</b>				<b>\$925.34</b>
<b>500 Other Purchased Services</b>				
520 Insurance – General				2,977.25
<b>Total Other Purchased Services</b>				<b>\$2,977.25</b>
<b>600 Supplies</b>				
610 General Supplies				22,383.69
<b>Total Supplies</b>				<b>\$22,383.69</b>
<b>Total 2330 Tax Assessment and Collection Services</b>				<b>\$37,610.53</b>

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

34,634.50

**Total Purchased Professional and Technical Services**

**\$34,634.50**

**Total 2350 Legal and Accounting Services**

**\$34,634.50**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2360 Office of the Superintendent / Executive Director Services</b>				
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries				391,388.71
<b>Total Personnel Services – Salaries</b>				<b>\$391,388.71</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider				1,646.73
220 Social Security Contributions				27,460.64
230 PSERS Retirement Contributions				125,363.88
260 Workers' Compensation				2,037.67
270 Group Insurance – Self-Insurance				55,496.00
291 Other Retirement Plans				206.28
<b>Total Personnel Services – Employee Benefits</b>				<b>\$212,211.20</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
340 Technical Services				1,008.54
<b>Total Purchased Professional and Technical Services</b>				<b>\$1,008.54</b>
<b>500 <u>Other Purchased Services</u></b>				
530 Communications	8,264.86	6,959.33		15,224.19
<b>Total Other Purchased Services</b>	<b>\$8,264.86</b>	<b>\$6,959.33</b>		<b>\$15,224.19</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies				781.60
630 Food				2,935.43
640 Books and Periodicals				76.53
<b>Total Supplies</b>				<b>\$3,793.56</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees				6,617.20
<b>Total Other Objects</b>				<b>\$6,617.20</b>
<b>Total 2360 Office of the Superintendent / Executive Director Services</b>	<b>\$8,264.86</b>	<b>\$6,959.33</b>		<b>\$630,243.40</b>

**General Fund (10)**

**2380 Office of the Principal Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	407,298.31	441,628.62		848,926.93
<b>Total Personnel Services – Salaries</b>	<b>\$407,298.31</b>	<b>\$441,628.62</b>		<b>\$848,926.93</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	3,249.70	2,109.16		5,358.86
220 Social Security Contributions	29,413.02	32,528.94		61,941.96
230 PSERS Retirement Contributions	135,011.62	135,377.82		270,389.44
260 Workers' Compensation	2,120.50	2,262.22		4,382.72
270 Group Insurance – Self-Insurance	118,450.83	57,308.90		175,759.73
291 Other Retirement Plans	1,230.00	1,079.88		2,309.88
<b>Total Personnel Services – Employee Benefits</b>	<b>\$289,475.67</b>	<b>\$230,666.92</b>		<b>\$520,142.59</b>
<b>300 Purchased Professional and Technical Services</b>				
390 Other Purchased Professional and Technical Services	14,796.82	34,091.03		48,887.85
<b>Total Purchased Professional and Technical Services</b>	<b>\$14,796.82</b>	<b>\$34,091.03</b>		<b>\$48,887.85</b>
<b>500 Other Purchased Services</b>				
580 Travel	303.24	242.15		545.39
<b>Total Other Purchased Services</b>	<b>\$303.24</b>	<b>\$242.15</b>		<b>\$545.39</b>
<b>600 Supplies</b>				
610 General Supplies	2,565.88	605.62		3,171.50
630 Food	2,166.42	4,729.22		6,895.64
650 Supplies & Fees – Technology Related	183.95			183.95
<b>Total Supplies</b>	<b>\$4,916.25</b>	<b>\$5,334.84</b>		<b>\$10,251.09</b>
<b>800 Other Objects</b>				
810 Dues and Fees	1,034.00	705.00		1,739.00
<b>Total Other Objects</b>	<b>\$1,034.00</b>	<b>\$705.00</b>		<b>\$1,739.00</b>
<b>Total 2380 Office of the Principal Services</b>	<b>\$717,824.29</b>	<b>\$712,668.56</b>		<b>\$1,430,492.85</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2390 Other Administration Services</b>				
<b>500 Other Purchased Services</b>				
550 Printing and Binding				1,238.03
<b>Total Other Purchased Services</b>				<b>\$1,238.03</b>
<b>600 Supplies</b>				
610 General Supplies				2,830.96
<b>Total Supplies</b>				<b>\$2,830.96</b>
<b>800 Other Objects</b>				
810 Dues and Fees				47,950.00
<b>Total Other Objects</b>				<b>\$47,950.00</b>
<b>Total 2390 Other Administration Services</b>				<b>\$52,018.99</b>

**General Fund (10)**

**2400 Support Services – Pupil Health**

Elementary                      Secondary                      Federal                      Total

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries 270,819.12

**Total Personnel Services – Salaries \$270,819.12**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider 1,872.58

220 Social Security Contributions 19,526.98

230 PSERS Retirement Contributions 89,536.40

260 Workers' Compensation 1,409.95

270 Group Insurance – Self-Insurance 80,303.85

**Total Personnel Services – Employee Benefits \$192,649.76**

**300 Purchased Professional and Technical Services**

330 Other Professional Services 236,225.28

**Total Purchased Professional and Technical Services \$236,225.28**

**500 Other Purchased Services**

580 Travel 539.38

**Total Other Purchased Services \$539.38**

**600 Supplies**

610 General Supplies 17,266.19

650 Supplies & Fees – Technology Related 3,340.00

**Total Supplies \$20,606.19**

**Total 2400 Support Services – Pupil Health \$720,839.73**

General Fund (10)

2420 Medical Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

197,147.05

**Total Purchased Professional and Technical Services**

**\$197,147.05**

600 Supplies

610 General Supplies

906.85

**Total Supplies**

**\$906.85**

**Total 2420 Medical Services**

**\$198,053.90**

General Fund (10)

2430 Dental Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

75.00

**Total Purchased Professional and Technical Services**

**\$75.00**

**Total 2430 Dental Services**

**\$75.00**

**General Fund (10)**

**2440 Nursing Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				270,819.12
<b>Total Personnel Services – Salaries</b>				<b>\$270,819.12</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				1,872.58
220 Social Security Contributions				19,526.98
230 PSERS Retirement Contributions				89,536.40
260 Workers' Compensation				1,409.95
270 Group Insurance – Self-Insurance				80,303.85
<b>Total Personnel Services – Employee Benefits</b>				<b>\$192,649.76</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				39,003.23
<b>Total Purchased Professional and Technical Services</b>				<b>\$39,003.23</b>
<b>500 Other Purchased Services</b>				
580 Travel				539.38
<b>Total Other Purchased Services</b>				<b>\$539.38</b>
<b>600 Supplies</b>				
610 General Supplies				2,261.25
650 Supplies & Fees – Technology Related				3,340.00
<b>Total Supplies</b>				<b>\$5,601.25</b>
<b>Total 2440 Nursing Services</b>				<b>\$508,612.74</b>

General Fund (10)

2490 Other Health Services

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

14,098.09

**Total Supplies**

**\$14,098.09**

**Total 2490 Other Health Services**

**\$14,098.09**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2500 Support Services – Business</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				275,263.78
<b>Total Personnel Services – Salaries</b>				<b>\$275,263.78</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				1,963.64
220 Social Security Contributions				20,579.95
230 PSERS Retirement Contributions				87,321.57
260 Workers' Compensation				1,433.10
270 Group Insurance – Self-Insurance				47,843.67
291 Other Retirement Plans				1,570.70
<b>Total Personnel Services – Employee Benefits</b>				<b>\$160,712.63</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				9,038.33
390 Other Purchased Professional and Technical Services				74.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$9,112.33</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				1,929.36
440 Rentals				4,788.51
<b>Total Purchased Property Services</b>				<b>\$6,717.87</b>
<b>600 Supplies</b>				
610 General Supplies				975.69
650 Supplies & Fees – Technology Related				34,428.86
<b>Total Supplies</b>				<b>\$35,404.55</b>
<b>800 Other Objects</b>				
810 Dues and Fees				29,836.35
<b>Total Other Objects</b>				<b>\$29,836.35</b>
<b>Total 2500 Support Services – Business</b>				<b>\$517,047.51</b>

**General Fund (10)**

**2510 Fiscal Services**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	100 Personnel Services – Salaries			275,263.78
<b>Total Personnel Services – Salaries</b>				<b>\$275,263.78</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	210 Group Insurance – Contracted Provider			1,963.64
	220 Social Security Contributions			20,579.95
	230 PSERS Retirement Contributions			87,321.57
	260 Workers' Compensation			1,433.10
	270 Group Insurance – Self-Insurance			47,843.67
	291 Other Retirement Plans			1,570.70
<b>Total Personnel Services – Employee Benefits</b>				<b>\$160,712.63</b>
<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>			
	330 Other Professional Services			9,038.33
	390 Other Purchased Professional and Technical Services			74.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$9,112.33</b>
<b>400</b>	<b><u>Purchased Property Services</u></b>			
	430 Repairs and Maintenance Services			1,929.36
	440 Rentals			4,788.51
<b>Total Purchased Property Services</b>				<b>\$6,717.87</b>
<b>600</b>	<b><u>Supplies</u></b>			
	610 General Supplies			975.69
	650 Supplies & Fees – Technology Related			34,428.86
<b>Total Supplies</b>				<b>\$35,404.55</b>
<b>800</b>	<b><u>Other Objects</u></b>			
	810 Dues and Fees			29,836.35
<b>Total Other Objects</b>				<b>\$29,836.35</b>
<b>Total 2510 Fiscal Services</b>				<b>\$517,047.51</b>

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

136,884.82

**Total Personnel Services – Salaries**

**\$136,884.82**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

871.50

220 Social Security Contributions

10,335.83

230 PSERS Retirement Contributions

42,693.54

260 Workers' Compensation

712.66

**Total Personnel Services – Employee Benefits**

**\$54,613.53**

**Total 2511 Supervision of Fiscal Services - Head of Component**

**\$191,498.35**

**General Fund (10)**

**2515 Financial Accounting Services**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	100 Personnel Services – Salaries			138,378.96
<b>Total Personnel Services – Salaries</b>				<b>\$138,378.96</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	210 Group Insurance – Contracted Provider			1,092.14
	220 Social Security Contributions			10,244.12
	230 PSERS Retirement Contributions			44,628.03
	260 Workers' Compensation			720.44
	270 Group Insurance – Self-Insurance			47,843.67
	291 Other Retirement Plans			1,570.70
<b>Total Personnel Services – Employee Benefits</b>				<b>\$106,099.10</b>
<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>			
	330 Other Professional Services			9,038.33
	390 Other Purchased Professional and Technical Services			74.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$9,112.33</b>
<b>400</b>	<b><u>Purchased Property Services</u></b>			
	430 Repairs and Maintenance Services			1,929.36
	440 Rentals			4,788.51
<b>Total Purchased Property Services</b>				<b>\$6,717.87</b>
<b>600</b>	<b><u>Supplies</u></b>			
	610 General Supplies			975.69
	650 Supplies & Fees – Technology Related			34,428.86
<b>Total Supplies</b>				<b>\$35,404.55</b>
<b>800</b>	<b><u>Other Objects</u></b>			
	810 Dues and Fees			29,836.35
<b>Total Other Objects</b>				<b>\$29,836.35</b>
<b>Total 2515 Financial Accounting Services</b>				<b>\$325,549.16</b>



General Fund (10)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

Total Other Objects

\$1,734.02

Total 2600 Operation and Maintenance of Plant Services

\$104,995.78

\$119,874.12

\$3,379,623.22

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

94,941.10

**Total Personnel Services – Salaries**

**\$94,941.10**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

559.32

220 Social Security Contributions

6,911.66

230 PSERS Retirement Contributions

30,997.41

260 Workers' Compensation

494.29

270 Group Insurance – Self-Insurance

9,085.05

**Total Personnel Services – Employee Benefits**

**\$48,047.73**

**Total 2610 Supervision of Operation and Maintenance of Plant Services**

**\$142,988.83**

**General Fund (10)**

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				94,941.10
<b>Total Personnel Services – Salaries</b>				<b>\$94,941.10</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				559.32
220 Social Security Contributions				6,911.66
230 PSERS Retirement Contributions				30,997.41
260 Workers' Compensation				494.29
270 Group Insurance – Self-Insurance				9,085.05
<b>Total Personnel Services – Employee Benefits</b>				<b>\$48,047.73</b>
<b>Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component</b>				<b>\$142,988.83</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2620 Operation of Buildings Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				814,433.83
<b>Total Personnel Services – Salaries</b>				<b>\$814,433.83</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				7,651.65
220 Social Security Contributions				58,167.57
230 PSERS Retirement Contributions				258,740.04
260 Workers' Compensation				4,240.17
270 Group Insurance – Self-Insurance				295,544.55
291 Other Retirement Plans				7,485.29
<b>Total Personnel Services – Employee Benefits</b>				<b>\$631,829.27</b>
<b>300 Purchased Professional and Technical Services</b>				
350 Security / Safety Services				22,375.00
390 Other Purchased Professional and Technical Services				2,355.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$24,730.00</b>
<b>400 Purchased Property Services</b>				
410 Cleaning Services				180,988.79
420 Utility Services				110,396.21
430 Repairs and Maintenance Services				415,980.82
440 Rentals				1,981.43
<b>Total Purchased Property Services</b>				<b>\$709,347.25</b>
<b>500 Other Purchased Services</b>				
522 Automotive Liability Insurance				13,929.00
523 General Property and Liability Insurance				121,498.00
530 Communications				29,643.23
580 Travel				1,265.12
<b>Total Other Purchased Services</b>				<b>\$166,335.35</b>
<b>600 Supplies</b>				
610 General Supplies	87,922.45	99,588.47		187,510.92
620 Energy				557,921.60
630 Food				1,279.86
650 Supplies & Fees – Technology Related				6,794.26
<b>Total Supplies</b>	<b>\$87,922.45</b>	<b>\$99,588.47</b>		<b>\$753,506.64</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,734.02
<b>Total Other Objects</b>				<b>\$1,734.02</b>
<b>Total 2620 Operation of Buildings Services</b>	<b>\$87,922.45</b>	<b>\$99,588.47</b>		<b>\$3,101,916.36</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2630 Care and Upkeep of Grounds Services</b>				
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance Services				39,883.86
<b>Total Purchased Property Services</b>				<b>\$39,883.86</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	16,352.59	19,678.76		36,031.35
<b>Total Supplies</b>	<b>\$16,352.59</b>	<b>\$19,678.76</b>		<b>\$36,031.35</b>
<b>700 <u>Property</u></b>				
739 Leases - Other				(10,000.00)
752 Capital Equipment – Original and Additional				109.99
762 Capitalized Equipment - Replacement				58,436.00
<b>Total Property</b>				<b>\$48,545.99</b>
<b>Total 2630 Care and Upkeep of Grounds Services</b>	<b>\$16,352.59</b>	<b>\$19,678.76</b>		<b>\$124,461.20</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2640 Care and Upkeep of Equipment Services</b>				
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance Services				6,367.20
<b>Total Purchased Property Services</b>				<b>\$6,367.20</b>
<b>Total 2640 Care and Upkeep of Equipment Services</b>				<b>\$6,367.20</b>

General Fund (10)

2660 Safety and Security Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

550 Printing and Binding

362.00

**Total Other Purchased Services**

**\$362.00**

600 Supplies

610 General Supplies

720.74

606.89

1,327.63

650 Supplies & Fees – Technology Related

2,200.00

**Total Supplies**

**\$720.74**

**\$606.89**

**\$3,527.63**

**Total 2660 Safety and Security Services**

**\$720.74**

**\$606.89**

**\$3,889.63**

**General Fund (10)**

**2700 Student Transportation Services**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	100 Personnel Services – Salaries			89,122.09
<b>Total Personnel Services – Salaries</b>				<b>\$89,122.09</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	210 Group Insurance – Contracted Provider			482.54
	220 Social Security Contributions			6,730.08
	230 PSERS Retirement Contributions			26,212.60
	260 Workers' Compensation			463.99
	270 Group Insurance – Self-Insurance			21,820.17
	291 Other Retirement Plans			550.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$56,259.38</b>
<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>			
	330 Other Professional Services			114.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$114.00</b>
<b>400</b>	<b><u>Purchased Property Services</u></b>			
	430 Repairs and Maintenance Services			9,667.27
<b>Total Purchased Property Services</b>				<b>\$9,667.27</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>			
	513 Contracted Carriers			1,248,224.60
	516 Student Transportation Services From the IU			69,826.69
	519 Student Transportation Services From Other Sources			322,834.76
	580 Travel			107.42
<b>Total Other Purchased Services</b>				<b>\$1,640,993.47</b>
<b>600</b>	<b><u>Supplies</u></b>			
	610 General Supplies			721.34
	620 Energy			12,853.98
	630 Food			17.00
	650 Supplies & Fees – Technology Related			10,295.00
<b>Total Supplies</b>				<b>\$23,887.32</b>
<b>700</b>	<b><u>Property</u></b>			
	752 Capital Equipment – Original and Additional			56,937.00
<b>Total Property</b>				<b>\$56,937.00</b>
<b>800</b>	<b><u>Other Objects</u></b>			
	810 Dues and Fees			30.00
<b>Total Other Objects</b>				<b>\$30.00</b>
<b>Total 2700 Student Transportation Services</b>				<b>\$1,877,010.53</b>

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2720 Vehicle Operation Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				89,122.09
<b>Total Personnel Services – Salaries</b>				<b>\$89,122.09</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				482.54
220 Social Security Contributions				6,730.08
230 PSERS Retirement Contributions				26,212.60
260 Workers' Compensation				463.99
270 Group Insurance – Self-Insurance				21,820.17
291 Other Retirement Plans				550.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$56,259.38</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				114.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$114.00</b>
<b>500 Other Purchased Services</b>				
513 Contracted Carriers				939,700.94
516 Student Transportation Services From the IU				69,826.69
519 Student Transportation Services From Other Sources				322,834.76
580 Travel				107.42
<b>Total Other Purchased Services</b>				<b>\$1,332,469.81</b>
<b>600 Supplies</b>				
610 General Supplies				721.34
620 Energy				12,853.98
630 Food				17.00
650 Supplies & Fees – Technology Related				10,295.00
<b>Total Supplies</b>				<b>\$23,887.32</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional				56,937.00
<b>Total Property</b>				<b>\$56,937.00</b>
<b>800 Other Objects</b>				
810 Dues and Fees				30.00
<b>Total Other Objects</b>				<b>\$30.00</b>
<b>Total 2720 Vehicle Operation Services</b>				<b>\$1,558,819.60</b>

General Fund (10)

2740 Vehicle Servicing and Maintenance Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

9,667.27

**Total Purchased Property Services**

**\$9,667.27**

**Total 2740 Vehicle Servicing and Maintenance Services**

**\$9,667.27**

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2750 Nonpublic Transportation</b>				
<b>500 <u>Other Purchased Services</u></b>				
513 Contracted Carriers				308,523.66
<b>Total Other Purchased Services</b>				<b>\$308,523.66</b>
<b>Total 2750 Nonpublic Transportation</b>				<b>\$308,523.66</b>

**General Fund (10)**

**2800 Support Services – Central**

Elementary                      Secondary                      Federal                      Total

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries 61,181.58

**Total Personnel Services – Salaries \$61,181.58**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider 446.44

220 Social Security Contributions 4,487.57

230 PSERS Retirement Contributions 20,740.44

240 Tuition Reimbursement 23,157.00

260 Workers' Compensation 318.53

270 Group Insurance – Self-Insurance 29,708.63

**Total Personnel Services – Employee Benefits \$78,858.61**

**300 Purchased Professional and Technical Services**

360 Employee Training and Development Services 4,293.03 9,072.00

390 Other Purchased Professional and Technical Services 2,690.90

**Total Purchased Professional and Technical Services \$4,293.03 \$11,762.90**

**500 Other Purchased Services**

580 Travel 88.16

**Total Other Purchased Services \$88.16**

**600 Supplies**

610 General Supplies 4,289.66

630 Food 48.81

650 Supplies & Fees – Technology Related 3,109.96

**Total Supplies \$7,448.43**

**800 Other Objects**

810 Dues and Fees 228.58

**Total Other Objects \$228.58**

**Total 2800 Support Services – Central \$4,293.03 \$159,568.26**

**General Fund (10)**

**2830 Staff Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				61,181.58
<b>Total Personnel Services – Salaries</b>				<b>\$61,181.58</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				446.44
220 Social Security Contributions				4,487.57
230 PSERS Retirement Contributions				20,740.44
240 Tuition Reimbursement				23,157.00
260 Workers' Compensation				318.53
270 Group Insurance – Self-Insurance				29,708.63
<b>Total Personnel Services – Employee Benefits</b>				<b>\$78,858.61</b>
<b>300 Purchased Professional and Technical Services</b>				
360 Employee Training and Development Services			4,293.03	9,072.00
390 Other Purchased Professional and Technical Services				2,690.90
<b>Total Purchased Professional and Technical Services</b>			<b>\$4,293.03</b>	<b>\$11,762.90</b>
<b>500 Other Purchased Services</b>				
580 Travel				88.16
<b>Total Other Purchased Services</b>				<b>\$88.16</b>
<b>600 Supplies</b>				
610 General Supplies				4,289.66
630 Food				48.81
650 Supplies & Fees – Technology Related				3,109.96
<b>Total Supplies</b>				<b>\$7,448.43</b>
<b>800 Other Objects</b>				
810 Dues and Fees				228.58
<b>Total Other Objects</b>				<b>\$228.58</b>
<b>Total 2830 Staff Services</b>			<b>\$4,293.03</b>	<b>\$159,568.26</b>

**General Fund (10)**

2832 Recruitment and Placement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				61,181.58
<b>Total Personnel Services – Salaries</b>				<b>\$61,181.58</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				446.44
220 Social Security Contributions				4,487.57
230 PSERS Retirement Contributions				20,740.44
260 Workers' Compensation				318.53
270 Group Insurance – Self-Insurance				29,708.63
<b>Total Personnel Services – Employee Benefits</b>				<b>\$55,701.61</b>
<b>300 Purchased Professional and Technical Services</b>				
390 Other Purchased Professional and Technical Services				2,690.90
<b>Total Purchased Professional and Technical Services</b>				<b>\$2,690.90</b>
<b>500 Other Purchased Services</b>				
580 Travel				88.16
<b>Total Other Purchased Services</b>				<b>\$88.16</b>
<b>600 Supplies</b>				
610 General Supplies				4,289.66
630 Food				48.81
650 Supplies & Fees – Technology Related				3,109.96
<b>Total Supplies</b>				<b>\$7,448.43</b>
<b>800 Other Objects</b>				
810 Dues and Fees				228.58
<b>Total Other Objects</b>				<b>\$228.58</b>
<b>Total 2832 Recruitment and Placement Services</b>				<b>\$127,339.26</b>

General Fund (10)

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

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

19,440.00

**Total Personnel Services – Employee Benefits**

**\$19,440.00**

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

4,293.03

7,543.00

**Total Purchased Professional and Technical Services**

**\$4,293.03**

**\$7,543.00**

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

**\$4,293.03**

**\$26,983.00**

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only</b>				
<b>200 Personnel Services – Employee Benefits</b>				
240 Tuition Reimbursement				3,717.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$3,717.00</b>
<b>300 Purchased Professional and Technical Services</b>				
360 Employee Training and Development Services				1,529.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$1,529.00</b>
<b>Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only</b>				<b>\$5,246.00</b>

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

27,659.58

**Total Other Purchased Services**

**\$27,659.58**

**Total 2900 Other Support Services**

**\$27,659.58**

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

27,659.58

**Total Other Purchased Services**

**\$27,659.58**

**Total 2910 Support Services Not Listed Elsewhere In the 2000 Series**

**\$27,659.58**

**General Fund (10)**

**3000 Operation of Non-Instructional Services**

**Total**

**100 Personnel Services – Salaries**

110 Official / Administrative Salaries	111,235.38
130 Professional – Other	326,524.20
150 Office / Clerical	36,409.20
160 Crafts and Trades	827.75

**Total Personnel Services – Salaries \$474,996.53**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider	1,018.07
220 Social Security Contributions	36,105.64
230 PSERS Retirement Contributions	151,482.76
260 Workers' Compensation	2,472.95
270 Group Insurance – Self-Insurance	29,708.63
291 Other Retirement Plans	465.38

**Total Personnel Services – Employee Benefits \$221,253.43**

**300 Purchased Professional and Technical Services**

330 Other Professional Services	39,162.50
390 Other Purchased Professional and Technical Services	47,156.00

**Total Purchased Professional and Technical Services \$86,318.50**

**400 Purchased Property Services**

430 Repairs and Maintenance Services	15,197.60
440 Rentals	7,938.72

**Total Purchased Property Services \$23,136.32**

**500 Other Purchased Services**

510 Student Transportation Services	65,617.59
520 Insurance – General	12,200.00
580 Travel	4,169.61
591 Services Purchased Locally	14,296.50

**Total Other Purchased Services \$96,283.70**

**600 Supplies**

610 General Supplies	67,971.24
620 Energy	108.24
630 Food	4,123.55
640 Books and Periodicals	7,406.30
650 Supplies & Fees – Technology Related	10,700.00

**Total Supplies \$90,309.33**

**700 Property**

752 Capital Equipment – Original and Additional	8,184.00
762 Capitalized Equipment - Replacement	3,011.50

**Total Property \$11,195.50**

**800 Other Objects**

810 Dues and Fees	26,428.81
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General Fund (10)

3000 Operation of Non-Instructional Services

Total

800 Other Objects

890 Miscellaneous Expenditures

22,212.98

**Total Other Objects**

**\$48,641.79**

**Total 3000 Operation of Non-Instructional Services**

**\$1,052,135.10**

**General Fund (10)**

**3200 Student Activities**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	110 Official / Administrative Salaries			111,235.38
	130 Professional – Other			326,524.20
	150 Office / Clerical			36,409.20
	160 Crafts and Trades			827.75
	<b>Total Personnel Services – Salaries</b>			<b>\$474,996.53</b>

<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	210 Group Insurance – Contracted Provider			1,018.07
	220 Social Security Contributions			36,105.64
	230 PSERS Retirement Contributions			151,482.76
	260 Workers’ Compensation			2,472.95
	270 Group Insurance – Self-Insurance			29,708.63
	291 Other Retirement Plans			465.38
	<b>Total Personnel Services – Employee Benefits</b>			<b>\$221,253.43</b>

<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>			
	330 Other Professional Services			39,162.50
	390 Other Purchased Professional and Technical Services			47,156.00
	<b>Total Purchased Professional and Technical Services</b>			<b>\$86,318.50</b>

<b>400</b>	<b><u>Purchased Property Services</u></b>			
	430 Repairs and Maintenance Services			15,197.60
	440 Rentals			7,938.72
	<b>Total Purchased Property Services</b>			<b>\$23,136.32</b>

<b>500</b>	<b><u>Other Purchased Services</u></b>			
	510 Student Transportation Services			65,617.59
	520 Insurance – General			12,200.00
	580 Travel			4,169.61
	<b>Total Other Purchased Services</b>			<b>\$81,987.20</b>

<b>600</b>	<b><u>Supplies</u></b>			
	610 General Supplies			66,813.10
	620 Energy			108.24
	630 Food			2,923.55
	640 Books and Periodicals			3,118.97
	650 Supplies & Fees – Technology Related			10,700.00
	<b>Total Supplies</b>			<b>\$83,663.86</b>

<b>700</b>	<b><u>Property</u></b>			
	752 Capital Equipment – Original and Additional			8,184.00
	762 Capitalized Equipment - Replacement			3,011.50
	<b>Total Property</b>			<b>\$11,195.50</b>

<b>800</b>	<b><u>Other Objects</u></b>			
	810 Dues and Fees			26,428.81
	<b>Total Other Objects</b>			<b>\$26,428.81</b>

<b>Total 3200 Student Activities</b>				<b>\$1,008,980.15</b>
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**General Fund (10)**

**3300 Community Services**

Elementary

Secondary

Federal

Total

**500 Other Purchased Services**

591 Services Purchased Locally

14,296.50

**Total Other Purchased Services**

**\$14,296.50**

**600 Supplies**

610 General Supplies

1,158.14

1,158.14

630 Food

1,200.00

640 Books and Periodicals

4,287.33

4,287.33

**Total Supplies**

**\$5,445.47**

**\$6,645.47**

**Total 3300 Community Services**

**\$5,445.47**

**\$20,941.97**

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General Fund (10)

3400 Scholarships and Awards

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

22,212.98

**Total Other Objects**

**\$22,212.98**

**Total 3400 Scholarships and Awards**

**\$22,212.98**

**General Fund (10)**

**4000 Facilities Acquisition, Construction and Improvement Services**

**Total**

**400 Purchased Property Services**

450 Construction Services 498,526.12

**Total Purchased Property Services \$498,526.12**

**600 Supplies**

610 General Supplies 37,925.81

**Total Supplies \$37,925.81**

**700 Property**

752 Capital Equipment – Original and Additional 114,265.36

762 Capitalized Equipment - Replacement 96,407.13

**Total Property \$210,672.49**

**Total 4000 Facilities Acquisition, Construction and Improvement Services \$747,124.42**

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>4200 Existing Site Improvement Services</b>				
<b>400 <u>Purchased Property Services</u></b>				
450 Construction Services				51.29
<b>Total Purchased Property Services</b>				<b>\$51.29</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies				36,705.10
<b>Total Supplies</b>				<b>\$36,705.10</b>
<b>Total 4200 Existing Site Improvement Services</b>				<b>\$36,756.39</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>4600 Existing Building Improvement Services</b>				
<b>400 <u>Purchased Property Services</u></b>				
450 Construction Services				498,474.83
<b>Total Purchased Property Services</b>				<b>\$498,474.83</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies				1,220.71
<b>Total Supplies</b>				<b>\$1,220.71</b>
<b>700 <u>Property</u></b>				
752 Capital Equipment – Original and Additional				114,265.36
762 Capitalized Equipment - Replacement				96,407.13
<b>Total Property</b>				<b>\$210,672.49</b>
<b>Total 4600 Existing Building Improvement Services</b>				<b>\$710,368.03</b>

**General Fund (10)**

**5000 Other Expenditures and Financing Uses**

**Total**

**800 Other Objects**

830 Interest 821,854.97

**Total Other Objects \$821,854.97**

**900 Other Uses of Funds**

910 Redemption of Principal 1,808,872.24

939 Other Fund Transfers 1,248.92

**Total Other Uses of Funds \$1,810,121.16**

**Total 5000 Other Expenditures and Financing Uses \$2,631,976.13**

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				821,854.97
<b>Total Other Objects</b>				<b>\$821,854.97</b>
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,808,872.24
<b>Total Other Uses of Funds</b>				<b>\$1,808,872.24</b>
<b>Total 5100 Debt Service / Other Expenditures and Financing Uses</b>				<b>\$2,630,727.21</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>5110 Debt Service</b>				
<b>800 Other Objects</b>				
830 Interest				819,986.97
<b>Total Other Objects</b>				<b>\$819,986.97</b>
<b>900 Other Uses of Funds</b>				
910 Redemption of Principal				1,762,448.24
<b>Total Other Uses of Funds</b>				<b>\$1,762,448.24</b>
<b>Total 5110 Debt Service</b>				<b>\$2,582,435.21</b>

General Fund (10)

5140 Leases and Other Right-to-Use Arrangements

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

1,868.00

**Total Other Objects**

**\$1,868.00**

900 Other Uses of Funds

910 Redemption of Principal

46,424.00

**Total Other Uses of Funds**

**\$46,424.00**

**Total 5140 Leases and Other Right-to-Use Arrangements**

**\$48,292.00**

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>5200 Interfund Transfers – Out</b>				
<b>900 <u>Other Uses of Funds</u></b>				
939 Other Fund Transfers				1,248.92
<b>Total Other Uses of Funds</b>				<b>\$1,248.92</b>
<b>Total 5200 Interfund Transfers – Out</b>				<b>\$1,248.92</b>

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General Fund (10)

5250 Enterprise Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

1,248.92

**Total Other Uses of Funds**

**\$1,248.92**

**Total 5250 Enterprise Fund Transfers**

**\$1,248.92**

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**Student Sponsored Activity Fund (21)**

**3000 Operation of Non-Instructional Services**

**Total**

**300 Purchased Professional and Technical Services**

330 Other Professional Services 34,833.03

**Total Purchased Professional and Technical Services \$34,833.03**

**500 Other Purchased Services**

510 Student Transportation Services 10,716.01

580 Travel 1,459.20

**Total Other Purchased Services \$12,175.21**

**600 Supplies**

610 General Supplies 65,156.62

630 Food 7,139.53

**Total Supplies \$72,296.15**

**800 Other Objects**

810 Dues and Fees 32,913.70

860 Grants To Municipal and Community Service Organizations 3,652.00

**Total Other Objects \$36,565.70**

**Total 3000 Operation of Non-Instructional Services \$155,870.09**



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Student Sponsored Activity Fund (21)

3300 Community Services

Elementary

Secondary

Federal

Total

800 Other Objects

860 Grants To Municipal and Community Service Organizations

3,652.00

**Total Other Objects**

**\$3,652.00**

**Total 3300 Community Services**

**\$3,652.00**

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Capital Reserve Fund - § 1431 (32)

2000 Support Services

800 Other Objects

810 Dues and Fees

Total

1,230.32

**Total Other Objects**

**\$1,230.32**

**Total 2000 Support Services**

**\$1,230.32**

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Capital Reserve Fund - § 1431 (32)

2500 Support Services – Business

800 Other Objects

810 Dues and Fees

**Total Other Objects**

**Total 2500 Support Services – Business**

Elementary

Secondary

Federal

Total

1,230.32

**\$1,230.32**

**\$1,230.32**

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Capital Reserve Fund - § 1431 (32)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

1,230.32

**Total Other Objects**

**\$1,230.32**

**Total 2510 Fiscal Services**

**\$1,230.32**

LEA : 114064003 Kutztown Area SD

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Capital Reserve Fund - § 1431 (32)

2519 Other Fiscal Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

1,230.32

**Total Other Objects**

**\$1,230.32**

**Total 2519 Other Fiscal Services**

**\$1,230.32**

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**Capital Reserve Fund - § 1431 (32)**

**4000 Facilities Acquisition, Construction and Improvement Services**

**Total**

**600 Supplies**

610 General Supplies

8,500.70

**Total Supplies**

**\$8,500.70**

**700 Property**

762 Capitalized Equipment - Replacement

49,516.84

**Total Property**

**\$49,516.84**

**Total 4000 Facilities Acquisition, Construction and Improvement Services**

**\$58,017.54**

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Capital Reserve Fund - § 1431 (32)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>4600 Existing Building Improvement Services</b>				
<b>600 Supplies</b>				
610 General Supplies				8,500.70
<b>Total Supplies</b>				<b>\$8,500.70</b>
<b>700 Property</b>				
762 Capitalized Equipment - Replacement				49,516.84
<b>Total Property</b>				<b>\$49,516.84</b>
<b>Total 4600 Existing Building Improvement Services</b>				<b>\$58,017.54</b>

**Other Capital Projects Fund (39)**

**2000 Support Services**

**800 Other Objects**

810 Dues and Fees

255,210.63

**Total Other Objects**

**\$255,210.63**

**Total 2000 Support Services**

**\$255,210.63**

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Other Capital Projects Fund (39)

2300 Support Services – Administration

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

255,210.63

**Total Other Objects**

**\$255,210.63**

**Total 2300 Support Services – Administration**

**\$255,210.63**

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Other Capital Projects Fund (39)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

255,210.63

**Total Other Objects**

**\$255,210.63**

**Total 2390 Other Administration Services**

**\$255,210.63**

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**Other Capital Projects Fund (39)**

**4000 Facilities Acquisition, Construction and Improvement Services**

**Total**

**400 Purchased Property Services**

450 Construction Services

1,984,831.00

**Total Purchased Property Services**

**\$1,984,831.00**

**Total 4000 Facilities Acquisition, Construction and Improvement Services**

**\$1,984,831.00**

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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

1,984,831.00

**Total Purchased Property Services**

**\$1,984,831.00**

**Total 4600 Existing Building Improvement Services**

**\$1,984,831.00**

**Other Capital Projects Fund (39)**

**5000 Other Expenditures and Financing Uses**

**Total**

**900 Other Uses of Funds**

990 Miscellaneous Other Uses of Funds

428,197.95

**Total Other Uses of Funds**

**\$428,197.95**

**Total 5000 Other Expenditures and Financing Uses**

**\$428,197.95**

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Other Capital Projects Fund (39)

5100 Debt Service / Other Expenditures and Financing Uses

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

990 Miscellaneous Other Uses of Funds

428,197.95

**Total Other Uses of Funds**

**\$428,197.95**

**Total 5100 Debt Service / Other Expenditures and Financing Uses**

**\$428,197.95**

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Other Capital Projects Fund (39)

5150 Bond Discounts

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

990 Miscellaneous Other Uses of Funds

428,197.95

**Total Other Uses of Funds**

**\$428,197.95**

**Total 5150 Bond Discounts**

**\$428,197.95**

	<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>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary	15,404,167.44				
1200 Special Programs - Elementary / Secondary	5,729,709.60				
1300 Vocational Education	644,966.08				
1400 Other Instructional Programs - Elementary / Secondary	109,159.84				
1600 Adult Education Programs	4,250.00				
<b>Total Instruction</b>	<b>\$21,892,252.96</b>				
<b>2000 Support Services</b>					
2100 Support Services - Students	1,312,710.05				
2200 Support Services - Instructional Staff	2,288,036.54				
2300 Support Services - Administration	2,327,933.32				
2400 Support Services - Pupil Health	720,839.73				
2500 Support Services - Business	517,047.51				
2600 Operation and Maintenance of Plant Services	3,379,623.22				
2700 Student Transportation Services	1,877,010.53				
2800 Support Services - Central	159,568.26				
2900 Other Support Services	27,659.58				
<b>Total Support Services</b>	<b>\$12,610,428.74</b>				
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities	1,008,980.15	152,218.09			
3300 Community Services	20,941.97	3,652.00			
3400 Scholarships and Awards	22,212.98				
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,052,135.10</b>	<b>\$155,870.09</b>			
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services	36,756.39				
4600 Existing Building Improvement Services	710,368.03				
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$747,124.42</b>				
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses	2,630,727.21				
5200 Interfund Transfers - Out	1,248.92				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,631,976.13</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$38,933,917.35</b>	<b>\$155,870.09</b>			

	<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>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1600 Adult Education Programs					
<b>Total Instruction</b>					
<b>2000 Support Services</b>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration			255,210.63		
2400 Support Services - Pupil Health					
2500 Support Services - Business		1,230.32			
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
<b>Total Support Services</b>		<b>\$1,230.32</b>	<b>\$255,210.63</b>		
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities					
3300 Community Services					
3400 Scholarships and Awards					
<b>Total Operation of Non-Instructional Services</b>					
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services					
4600 Existing Building Improvement Services		58,017.54	1,984,831.00		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$58,017.54</b>	<b>\$1,984,831.00</b>		
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses			428,197.95		
5200 Interfund Transfers - Out					
<b>Total Other Expenditures and Financing Uses</b>			<b>\$428,197.95</b>		
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$59,247.86</b>	<b>\$2,668,239.58</b>		

**Total**

<b>1000 <u>Instruction</u></b>	
1100 Regular Programs - Elementary / Secondary	15,404,167.44
1200 Special Programs - Elementary / Secondary	5,729,709.60
1300 Vocational Education	644,966.08
1400 Other Instructional Programs - Elementary / Secondary	109,159.84
1600 Adult Education Programs	4,250.00
<b>Total Instruction</b>	<b>\$21,892,252.96</b>
<b>2000 <u>Support Services</u></b>	
2100 Support Services - Students	1,312,710.05
2200 Support Services - Instructional Staff	2,288,036.54
2300 Support Services - Administration	2,583,143.95
2400 Support Services - Pupil Health	720,839.73
2500 Support Services - Business	518,277.83
2600 Operation and Maintenance of Plant Services	3,379,623.22
2700 Student Transportation Services	1,877,010.53
2800 Support Services - Central	159,568.26
2900 Other Support Services	27,659.58
<b>Total Support Services</b>	<b>\$12,866,869.69</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
3200 Student Activities	1,161,198.24
3300 Community Services	24,593.97
3400 Scholarships and Awards	22,212.98
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,208,005.19</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
4200 Existing Site Improvement Services	36,756.39
4600 Existing Building Improvement Services	2,753,216.57
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,789,972.96</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,058,925.16
5200 Interfund Transfers - Out	1,248.92
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,060,174.08</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$41,817,274.88</b>

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

<b>Amount Description</b>	<b>Amount</b>
Total Salary Base for salaries subject to PSERS withholding	14,343,726.90
Total Federally Funded salaries subject to PSERS withholding	461,116.11
	<hr/>

**Title I Expenditure Data**

<b>Amount Description</b>	<b>Amount</b>
Expenditures Funded with Current Title I Funds	288,908.23
Expenditures Funded with Carry over Title I Funds	3,633.63
	<hr/>
<b>Total Title I Expenditure Data</b>	<b>\$292,541.86</b>
	<hr/>

**Title IV Revenue Data**

<b>Amount Description</b>	<b>Amount</b>
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	16,602.88
	<hr/>

1 .	<b><u>Current Special Education Expenditures within Function 1000</u></b> See list of exclusions in the note below.	4,142,712.24
2 .	<b><u>Current Special Education Expenditures within Function 2000</u></b> See list of exclusions in the note below.	582,952.51
2A.	<b><u>Current Special Education Expenditures within Sub-Function 2100</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	
2B.	<b><u>Current Special Education Expenditures within Sub-Function 2200</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	260,117.75
2C.	<b><u>Current Special Education Expenditures within Sub-Function 2700</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	322,834.76
3.	<b><u>Current Special Education Expenditures within Sub-Function 3100</u></b> See list of exclusions in the note below.	
4.	<b><u>Current Special Education Expenditures within Sub-Function 3200</u></b> See list of exclusions in the note below.	

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

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

**Benefits for Staff Relative to Collective Bargaining Agreements**

	OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>				
	211 Medical Insurance			
	212 Dental Insurance	28,920.02	9,015.77	37,935.79
	215 Eye Care Insurance	10,822.52	4,991.87	15,814.39
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	2,147,381.91	747,368.78	2,894,750.69
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>	<b>\$2,187,124.45</b>	<b>\$761,376.42</b>	<b>\$2,948,500.87</b>
<b>50 Enterprise Fund</b>				
	211 Medical Insurance			
	212 Dental Insurance		589.43	589.43
	215 Eye Care Insurance		459.44	459.44
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits		55,787.39	55,787.39
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>		<b>\$56,836.26</b>	<b>\$56,836.26</b>
<b>60 Internal Service Fund</b>	<b>No Self Insurance data to report</b>			
	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			
	<b>FUND TOTAL</b>			
<b>Total of All Funds</b>		<b>\$2,187,124.45</b>	<b>\$818,212.68</b>	<b>\$3,005,337.13</b>

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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	199,267.27	667,112.15	866,379.42	219,813.63	696,076.48	915,890.11
2140 Psychological Services	312,586.93		312,586.93	264,411.59		264,411.59
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	23,786.59	79,633.37	103,419.96			
2260 Instruction and Curriculum Development Services	316,720.33	257,900.82	574,621.15	377,339.52	371,202.27	748,541.79
2350 Legal and Accounting Services	17,237.50	35,010.75	52,248.25	5,298.00	29,336.50	34,634.50
2420 Medical Services	41,836.39	140,060.95	181,897.34	47,532.94	150,520.96	198,053.90
2440 Nursing Services	122,009.47	408,466.48	530,475.95	122,067.06	386,545.68	508,612.74
2700 Student Transportation Services	411,519.47	1,358,205.20	1,769,724.67	450,482.52	1,426,528.01	1,877,010.53
<b>Total</b>	<b>\$1,444,963.95</b>	<b>\$2,946,389.72</b>	<b>\$4,391,353.67</b>	<b>\$1,486,945.26</b>	<b>\$3,060,209.90</b>	<b>\$4,547,155.16</b>

(PRINCIPAL AMOUNTS ONLY)

**GOVERNMENTAL FUNDS/ ACTIVITIES**

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		24,595,000.00		38,895.00	277,506.00	275,647.00	47,279,717.00	72,466,765.00
2. Additional Debt Incurred During Year		15,000,000.00		148,278.00	418,218.00		479,932.00	16,046,428.00
3. Retirements and Repayments		1,655,000.00		46,424.00	107,448.00		5,076,824.00	6,885,696.00
4. Debt at End of Fiscal Year		37,940,000.00		140,749.00	588,276.00	275,647.00	42,682,825.00	81,627,497.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		37,940,000.00		140,749.00	588,276.00	275,647.00	42,682,825.00	81,627,497.00
7. Current Portion P&I - Due within 1 year		2,899,888.50		42,364.00	199,861.00	27,565.00		3,169,678.50
8. Interest Paid during current fiscal year		812,914.06		1,868.00				814,782.06

(PRINCIPAL AMOUNTS ONLY)

**PROPRIETARY FUNDS**

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							817,293.00	817,293.00
2. Additional Debt Incurred During Year							1,845.00	1,845.00
3. Retirements and Repayments							374,313.00	374,313.00
4. Debt at End of Fiscal Year							444,825.00	444,825.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							444,825.00	444,825.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	1,762,448.24		819,986.97	2,582,435.21	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund	46,424.00		1,868.00	48,292.00	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
<b>Total Debt Payments - Governmental Funds</b>			<b>\$1,808,872.24</b>		<b>\$821,854.97</b>	<b>\$2,630,727.21</b>	

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

**Debt Details**  
**Governmental Funds/ Activities**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	11/2024		15,000,000.00		15,000,000.00	652,212.50	210,344.06
General Obligation Bonds/Notes – CIB	06/2021	6,485,000.00		5,000.00	6,480,000.00	260,800.00	255,850.00
General Obligation Bonds/Notes – CIB	06/2021	5,785,000.00		5,000.00	5,780,000.00	109,040.00	104,130.00
General Obligation Bonds/Notes – CIB	06/2021	5,690,000.00		1,590,000.00	4,100,000.00	1,647,150.00	65,436.00
General Obligation Bonds/Notes – CIB	06/2019	6,635,000.00		55,000.00	6,580,000.00	230,686.00	177,154.00
Leases and Other Right to Use Arrangements		38,895.00	148,278.00	46,424.00	140,749.00	42,364.00	1,868.00
Extended Term Financing Agreements		277,506.00	418,218.00	107,448.00	588,276.00	199,861.00	
Other Long Term Debt/Liabilities		275,647.00			275,647.00	27,565.00	
Compensated Absences		320,626.00		2,406.00	318,220.00		
Other Post-Employment Benefits (OPEB)		3,596,953.00	162,607.00	216,853.00	3,542,707.00		
Net Pension Liability		43,362,138.00	317,325.00	4,857,565.00	38,821,898.00		
<b>Totals for Debt Entered:</b>		<b>\$72,466,765.00</b>	<b>\$16,046,428.00</b>	<b>\$6,885,696.00</b>	<b>\$81,627,497.00</b>	<b>\$3,169,678.50</b>	<b>\$814,782.06</b>

**Bond Details**  
**Proprietary Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Net Pension Liability		767,862.00		371,760.00	396,102.00		
Other Post-Employment Benefits (OPEB)		49,431.00	1,845.00	2,553.00	48,723.00		
<b>Totals for Debt Entered:</b>		<b>\$817,293.00</b>	<b>\$1,845.00</b>	<b>\$374,313.00</b>	<b>\$444,825.00</b>		

**General Fund (10)**

<b>Section 1: Tuition/Purchased Services as Reported within Expenditure Detail</b>	<b>Amount</b>
Tuition Reported in General Fund Expenditures 1000-560	3,526,323.69
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
<b>Section 1 Total</b>	<b>\$3,526,323.69</b>

<b>Section 2: Tuition Paid to Institution Types During Fiscal Year</b>	<b>Tuition Paid For Nonspecial Education</b>	<b>Tuition Paid For Special Education</b>	<b>Total</b>
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	101.96	48,488.40	48,590.36
6 Brick and Mortar Charter Schools	690,636.83	356,514.33	1,047,151.16
7 Cyber Charter Schools	610,046.97	704,184.89	1,314,231.86
8 Career and Technology Centers	501,900.96	47,528.74	549,429.70
9 Approved Private Schools		39,219.33	39,219.33
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	8,000.36	679.26	8,679.62
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	116,998.00	402,023.66	519,021.66
<b>Section 2 Total</b>	<b>\$1,927,685.08</b>	<b>\$1,598,638.61</b>	<b>\$3,526,323.69</b>

1 .	<u>Student Transportation Services for Educational Field Trips</u>	41,796.74
2 .	<u>Student Transportation Services for Student Activities</u>	65,617.59
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 Personnel Services – Salaries**

100 Personnel Services – Salaries 163,259.93

**Total Personnel Services – Salaries \$163,259.93**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider 1,174.83

220 Social Security Contributions 11,736.11

230 PSERS Retirement Contributions (5,215.09)

260 Workers’ Compensation 849.98

270 Group Insurance – Self-Insurance 55,787.39

280 Other Post-Employment Benefits (OPEB) (3,771.00)

291 Other Retirement Plans 550.00

**Total Personnel Services – Employee Benefits \$61,112.22**

**300 Purchased Professional and Technical Services**

340 Technical Services 2,483.52

390 Other Purchased Professional and Technical Services 183,418.49

**Total Purchased Professional and Technical Services \$185,902.01**

**400 Purchased Property Services**

430 Repairs and Maintenance Services 39,250.20

**Total Purchased Property Services \$39,250.20**

**500 Other Purchased Services**

580 Travel 7.58

599 Other Miscellaneous Purchased Services 46,598.18

**Total Other Purchased Services \$46,605.76**

**600 Supplies**

610 General Supplies 23,001.11

620 Energy 1,243.02

630 Food 364,794.40

650 Supplies & Fees – Technology Related 3,775.00

**Total Supplies \$392,813.53**

**700 Property**

740 Depreciation 22,728.10

**Total Property \$22,728.10**

**800 Other Objects**

810 Dues and Fees 1,707.91

**Total Other Objects \$1,707.91**

**Total 3000 Operation of Non-Instructional Services \$913,379.66**

**Food Service / Cafeteria Operations Fund (51)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>3100 Food Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				163,259.93
<b>Total Personnel Services – Salaries</b>				<b>\$163,259.93</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				1,174.83
220 Social Security Contributions				11,736.11
230 PSERS Retirement Contributions				(5,215.09)
260 Workers' Compensation				849.98
270 Group Insurance – Self-Insurance				55,787.39
280 Other Post-Employment Benefits (OPEB)				(3,771.00)
291 Other Retirement Plans				550.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$61,112.22</b>
<b>300 Purchased Professional and Technical Services</b>				
340 Technical Services				2,483.52
390 Other Purchased Professional and Technical Services				183,418.49
<b>Total Purchased Professional and Technical Services</b>				<b>\$185,902.01</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				39,250.20
<b>Total Purchased Property Services</b>				<b>\$39,250.20</b>
<b>500 Other Purchased Services</b>				
580 Travel				7.58
599 Other Miscellaneous Purchased Services				46,598.18
<b>Total Other Purchased Services</b>				<b>\$46,605.76</b>
<b>600 Supplies</b>				
610 General Supplies				23,001.11
620 Energy				1,243.02
630 Food				364,794.40
650 Supplies & Fees – Technology Related				3,775.00
<b>Total Supplies</b>				<b>\$392,813.53</b>
<b>700 Property</b>				
740 Depreciation				22,728.10
<b>Total Property</b>				<b>\$22,728.10</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,707.91
<b>Total Other Objects</b>				<b>\$1,707.91</b>
<b>Total 3100 Food Services</b>				<b>\$913,379.66</b>

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3100 Food Services	913,379.66				913,379.66
<b>Total Operation of Non-Instructional Services</b>	<b>\$913,379.66</b>				<b>\$913,379.66</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$913,379.66</b>				<b>\$913,379.66</b>

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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 EI Sch	810	965,988.61		17,113.61	97,142.31	30,870.24		1,111,114.77	
	Kutztown Area MS	6315	1,461,975.77		26,253.01	56,084.38	35,143.70		1,579,456.86	
	Kutztown Area SHS	816	2,182,272.12		41,013.09	157,564.79	44,428.00		2,425,278.00	
	Kutztown EI Sch	6316	1,697,687.59	140,805.02	50,931.97	261,813.40	46,542.93		2,197,780.91	
<b>Total</b>			<b>6,307,924.09</b>	<b>140,805.02</b>	<b>135,311.68</b>	<b>572,604.88</b>	<b>156,984.87</b>		<b>7,313,630.54</b>	