


County : Blair
AUN Number : 108071504
LEA Type : SD

LEA Name : Claysburg-Kimmel SD
Address : 531 Bedford St
Claysburg , PA 16625


Annual Financial Report
Accuracy Certification Statement
For Fiscal Year Ending
6/30/2018

Pennsylvania Department of Education
&
Office of Comptroller Operations
PDE-2056: Intermediate Unit
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

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



Chief School Administrator Signature



Board Secretary Signature

Date *10/31/2018*

Date

MICHELLE R SMITHMYER
Contact Person
(814)239-5141 Ext :1354
Contact Person Telephone Number
(814)239-5896
Contact Person Fax Number

Contact Person
MSMITHMYER@CKSDBULLDOGS.COM
Contact Person E-mail Address

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2018**
(Pursuant to PA School Code Section 218(b))

LEA Name : Claysburg-Kimmel SD
AUN Number : 108071504
County : Blair

Audit Certification Due: 12/31/2018

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: _____
Date

Auditing Firm:

Auditor Contact Name:

Auditor Phone:

Auditor E-mail:

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

Chief School Administrator

Board Secretary

Signature

Date

Signature

Date

MICHELLE R SMITHMYER

Contact Person

MSMITHMYER@CKSDBULLDOGS.COM

Contact Person E-mail Address

(814)239-5141 Ext :1354

Contact Person Telephone Number

(814)239-5896

Contact Person Fax Number

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
13020	<p>REG: Interfund Trans-Out must equal REG Interfund Trans-In plus REP Interfund Trans In minus REP Interfund Trans-Out. (REG 5200 = REG 9300 + REP 9300 - REP 5200) Reference amts do not include any incoming transfers of the Fid. Funds. Include Fid. Fund incoming transfer info in the justification. Correct or enter a justification.</p> <p>Transfers Out (REG 5200): \$1,064,228.00 (REG 9300) + (REP 9300) - (REP 5200) : \$984,784.00</p>	\$79443.94 was transferred to our Student Activity Fund, which is not recorded on the REG.
30685	<p>Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification.</p> <p>6153, Current AFR Rev Detail: \$43,023.08 6153, Prior AFR Rev Detail: \$22,998.32</p>	Realty Transfer Taxes vary from year to year, based on the housing market activity. The revenue recorded here is accurate.
41120	<p>Expenditure Detail - There is an entry in function 5110- 990 object "Other". Please explain what constitutes "Other".</p> <p>Expenditure 5110-990, Fund 40: \$2,060.00</p>	Bond Paying Agent Fees
41162	<p>Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits.</p> <p>Please verify following fund and function codes: Fund 10 Function 2330;</p>	Salaries for our elected tax collectors are recorded in Function 2330, Object 330. Social Security expense for those tax collectors are recorded in Object 220.
42420	<p>Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification.</p> <p>2700-513, AFR Exp Detail: \$607,230.64 2700-513, PY AFR Amount: \$457,607.26</p>	Transportation costs increased due to # of runs necessary for Special Education placements.
50410	<p>SESS - 2140 Psychological Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2140: \$33,558.32 Prior Year SESS Schedule 2140: \$0.00</p>	Psychologist was incorrectly coded on the 2016-2017 AFR to the 2200 function.
50430	<p>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.</p> <p>SESS Schedule 2160: \$26,900.63 Prior Year SESS Schedule 2160: \$0.00</p>	Our School Social Worker was hired at the beginning of the 2017-2018 school year.

Amounts Expressed in Whole Dollars

<u>General Fund</u>	<u>Public Purpose Trust</u>	<u>Other Compt Approved</u>	<u>Athletic / Activity</u>	<u>Capital Reserve (690.</u>
<u>(10)</u>	<u>(27)</u>	<u>(28)</u>	<u>(29)</u>	<u>1850)</u>
				<u>(31)</u>

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	5,802,235
0110 Investments	
0120 Taxes Receivable	181,291
0130 Due From Other Funds	88,647
0141 Due From Other Governments	775,823
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	51,387
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	

Total Assets	\$6,899,383
---------------------	--------------------

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$6,899,383
--	--------------------

Amounts Expressed in Whole Dollars

	<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>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		22,489			5,824,724
0110 Investments					
0120 Taxes Receivable					181,291
0130 Due From Other Funds					88,647
0141 Due From Other Governments					775,823
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					51,387
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets		\$22,489			\$6,921,872
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$22,489			\$6,921,872

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	70,769				
0411 Due to Other Governments	4,761				
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	2,623				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt	458,426				
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,374,956				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities	\$1,911,535				
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	2,546,659				
0850 Unassigned Fund Balance	2,441,189				
Total Fund Balances	\$4,987,848				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$6,899,383				

Amounts Expressed in Whole Dollars

	<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>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					70,769
0411 Due to Other Governments					4,761
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					2,623
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					458,426
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					1,374,956
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities					\$1,911,535
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		22,489			22,489
0830 Committed Fund Balance					
0840 Assigned Fund Balance					2,546,659
0850 Unassigned Fund Balance					2,441,189
Total Fund Balances		\$22,489			\$5,010,337
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$22,489			\$6,921,872

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	3,366,837				
7000 Revenue from State Sources	8,332,605				
8000 Revenue from Federal Sources	451,951				
Total Revenues	\$12,151,393				
Expenditures					
1000 Instruction	6,712,465				
2000 Support Services	4,180,146				
3000 Operation of Non-Instructional Services	350,977				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts	314				
Total Expenditures	\$11,243,902				
Excess (Deficiency) Of Revenues Over Expenditures	\$907,491				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	1,064,228				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$1,064,228)				

Amounts Expressed in Whole Dollars	<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>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources		6,500			3,373,337
7000 Revenue from State Sources					8,332,605
8000 Revenue from Federal Sources					451,951
Total Revenues		\$6,500			\$12,157,893
Expenditures					
1000 Instruction					6,712,465
2000 Support Services					4,180,146
3000 Operation of Non-Instructional Services					350,977
4000 Facilities Acquisition, Construction and Improvement Services		436,197			436,197
5110 Debt Service			984,784		984,784
5130 Refund of Prior Year Revenues / Receipts					314
Total Expenditures		\$436,197	\$984,784		\$12,664,883
Excess (Deficiency) Of Revenues Over Expenditures		(\$429,697)	(\$984,784)		(\$506,990)
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN			984,784		984,784
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					1,064,228
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			\$984,784		(\$79,444)

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	(\$156,737)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	5,144,585				
Fund Balance - End Of Year	\$4,987,848				

Amounts Expressed in Whole Dollars	<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>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		(\$429,697)			(\$586,434)
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		452,186			5,596,771
Fund Balance - End Of Year		\$22,489			\$5,010,337

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	22,546			22,546	
0110 Investments					
0130 Due From Other Funds	60,951			60,951	
0141 Due From Other Governments	3,561			3,561	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	38,746			38,746	
0170 Inventories	4,688			4,688	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$130,492			\$130,492	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	11,819			11,819	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$11,819			\$11,819	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$142,311			\$142,311	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	56,075			56,075	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	59			59	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt	14,462			14,462	
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	5,637			5,637	
0490 Other Current Liabilities					
Total Current Liabilities	\$76,233			\$76,233	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$76,233			\$76,233	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets					
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	66,078			66,078	
Total Net Position	\$66,078			\$66,078	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$142,311			\$142,311	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	190,363			190,363	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$190,363			\$190,363	
Operating Expenses					
100 Personnel Services – Salaries	146,494			146,494	
200 Personnel Services – Employee Benefits	74,596			74,596	
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	336,253			336,253	
600 Supplies					
740 Depreciation	5,260			5,260	
810 Dues and Fees					
890 Miscellaneous Expenditures	11,242			11,242	
Total Operating Expenses	\$573,845			\$573,845	
Operating Income (Loss)	(\$383,482)			(\$383,482)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments					
6920 Contributions and Donations from Private Sources	3,285			3,285	
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	46,525			46,525	
8000 Revenue from Federal Sources	346,688			346,688	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$396,498			\$396,498	
Income (Loss) Before Contributions And Transfers	\$13,016			\$13,016	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$13,016			\$13,016	
0002 Net Position - Beginning of Fiscal Year	53,062			53,062	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$66,078			\$66,078	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	189,966			189,966	
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	270,409			270,409	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	346,313			346,313	
0018 Cash Payments For Other Operating Expenses	707			707	
Net Cash Provided By (Used For) Operating Activities	(\$427,463)			(\$427,463)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000	3,285			3,285	
0022 Receipts From State Sources - 7000	48,771			48,771	
0023 Receipts From Federal Sources -8000	384,276			384,276	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$436,332			\$436,332	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500					
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 108071504 Claysburg-Kimmel SD

Printed 10/31/2018 3:42:07 PM

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	8,869			8,869	
0004 Cash and Cash Equivalents Beginning of Year	13,677			13,677	
Cash and Cash Equivalents at Year End	\$22,546			\$22,546	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(383,482)			(383,482)	
Adjustments					
0051 Depreciation and Net Amortization	5,260			5,260	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(28,852)			(28,852)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	473			473	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	(15,415)			(15,415)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(5,453)			(5,453)	
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	6			6	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	(\$43,981)			(\$43,981)	
Cash Provided By (Used for) Total	(\$427,463)			(\$427,463)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 108071504 Claysburg-Kimmel SD

Printed 10/31/2018 3:42:08 PM

Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Activity
(81)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents				287,824
0110 Investments				
0130 Due From Other Funds				9,802
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				

Total Assets **\$297,626**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$297,626**

LEA : 108071504 Claysburg-Kimmel SD

Printed 10/31/2018 3:42:08 PM

Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	256,837			544,661
0110 Investments				
0130 Due From Other Funds	16			9,818
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$256,853			\$554,479
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$256,853			\$554,479

LEA : 108071504 Claysburg-Kimmel SD

Printed 10/31/2018 3:42:08 PM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				32,573
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				265,053
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities				\$297,626
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
Total Net Position				
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$297,626

LEA : 108071504 Claysburg-Kimmel SD

Printed 10/31/2018 3:42:08 PM

Amounts Expressed in Whole Dollars	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				32,573
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable	256,853			521,906
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities	\$256,853			\$554,479
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
Total Net Position				
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$256,853			\$554,479

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	2,224,078.68		300.00	2,224,378.68
6113 Public Utility Realty Taxes	2,800.09			2,800.09
6114 Payments in Lieu of Current Taxes - State / Local	1,654.56			1,654.56
6120 Current Per Capita Taxes, Section 679	12,791.10			12,791.10
6141 Current Act 511 Per Capita Taxes	17,767.50			17,767.50
6143 Current Act 511 Local Services Taxes	17,333.87	6,016.63	3,718.96	15,036.20
6151 Current Act 511 Earned Income Taxes	466,602.70	87,414.30	85,415.52	464,603.92
6153 Current Act 511 Real Estate Transfer Taxes	39,433.65	2,223.45	5,812.88	43,023.08
6411 Delinquent Real Estate Taxes	224,779.68	85,306.33	66,630.60	206,103.95
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	2,604.50	330.00	1,010.50	3,285.00
6500 Earnings on Investments	21,618.13			
6700 Revenues from LEA Activities	57,847.48			
6832 Federal IDEA Revenue Received as Pass Through	154,461.46			
6833 Federal ARRA IDEA Revenue Received as Pass Through	1,692.00			
6910 Rentals	4,210.00			
6920 Contributions and Donations from Private Sources	21,573.07			
6942 Summer School Tuition	2,050.00			
6991 Refunds of a Prior Year Expenditure	88,676.88			
6999 Other Revenues Not Specified Above	4,862.08			
TOTAL Revenue from Local Sources	\$3,366,837.43	\$181,290.71	\$162,888.46	\$2,991,444.08

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	5,373,671.34		
7271 Special Education funds for School-Aged Pupils	592,621.82		
7299 Program Revenues Not Listed Previously in the 7200 Series	0.01		
7311 Pupil Transportation Subsidy	351,551.87		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,925.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	221,487.23		
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,055.31		
7340 State Property Tax Reduction Allocation	340,834.69		
7505 Ready to Learn Block Grant	173,060.00		
7810 State Share of Social Security and Medicare Taxes	225,293.96		
7820 State Share of Retirement Contributions	1,036,104.00		
TOTAL Revenue from State Sources	\$8,332,605.23		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	388,252.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,441.00			
8517 NCLB, Title IV - 21St Century Schools	10,000.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,257.53			
TOTAL Revenue from Federal Sources	\$451,950.53			
TOTAL FROM ALL SOURCES	\$12,151,393.19	\$181,290.71	\$162,888.46	\$2,991,444.08

Revenue from Local Sources	3,366,837.43
Revenue from State Sources	8,332,605.23
Revenue from Federal Sources	451,950.53
Other Financing Sources	
TOTAL FROM ALL SOURCES	\$12,151,393.19

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	3,369,908.25
Total Personnel Services – Salaries	\$3,369,908.25
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	883,068.10
220 Social Security Contributions	246,367.85
230 PSERS Retirement Contributions	1,072,171.18
250 Unemployment Compensation	329.25
260 Workers' Compensation	31,117.00
292 Health Savings Accounts	49,585.21
299 All Other Employee Benefits	33,705.29
Total Personnel Services – Employee Benefits	\$2,316,343.88
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	215,780.01
329 Professional Educational Services – Other	1,620.00
Total Purchased Professional and Technical Services	\$217,400.01
400 Purchased Property Services	
440 Rentals	21,588.48
490 Other Purchased Property Services	10,738.58
Total Purchased Property Services	\$32,327.06
500 Other Purchased Services	
510 Student Transportation Services	8,239.45
561 Tuition To Other School Districts Within the State	58,655.93
562 Tuition To Pennsylvania Charter Schools	157,015.49
563 Tuition To Nonpublic Schools	52,690.08
564 Tuition To Career and Technology Centers	314,268.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	7,738.27
569 Tuition – Other	3,900.00
580 Travel	7,640.21
Total Other Purchased Services	\$610,147.43
600 Supplies	
610 General Supplies	116,352.59
640 Books and Periodicals	42,940.21
Total Supplies	\$159,292.80
700 Property	
762 Capitalized Equipment - Replacement	7,045.46
Total Property	\$7,045.46
Total 1000 Instruction	\$6,712,464.89

General Fund (10)

1100 Regular Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,287,448.33	1,233,066.56	262,291.29	2,782,806.18
Total Personnel Services – Salaries	\$1,287,448.33	\$1,233,066.56	\$262,291.29	\$2,782,806.18
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	331,210.59	337,394.38	95,886.92	764,491.89
220 Social Security Contributions	97,404.08	91,240.05	14,497.78	203,141.91
230 PSERS Retirement Contributions	427,349.93	389,198.78	62,489.38	879,038.09
250 Unemployment Compensation		329.25		329.25
260 Workers' Compensation	15,558.50	15,558.50		31,117.00
292 Health Savings Accounts	7,061.95	26,522.53	5,527.63	39,112.11
299 All Other Employee Benefits	27,606.53	6,098.76		33,705.29
Total Personnel Services – Employee Benefits	\$906,191.58	\$866,342.25	\$178,401.71	\$1,950,935.54
400 Purchased Property Services				
440 Rentals	10,828.92	10,759.56		21,588.48
490 Other Purchased Property Services	3,504.15	7,234.43		10,738.58
Total Purchased Property Services	\$14,333.07	\$17,993.99		\$32,327.06
500 Other Purchased Services				
510 Student Transportation Services	1,542.42	6,697.03		8,239.45
561 Tuition To Other School Districts Within the State		4,761.12		4,761.12
562 Tuition To Pennsylvania Charter Schools	69,466.29	69,466.29		138,932.58
569 Tuition – Other		3,900.00		3,900.00
580 Travel	2,740.40	1,690.17		4,430.57
Total Other Purchased Services	\$73,749.11	\$86,514.61		\$160,263.72
600 Supplies				
610 General Supplies	55,119.80	55,793.03		110,912.83
640 Books and Periodicals	5,336.46	37,603.75		42,940.21
Total Supplies	\$60,456.26	\$93,396.78		\$153,853.04
700 Property				
762 Capitalized Equipment - Replacement	670.46	6,375.00		7,045.46
Total Property	\$670.46	\$6,375.00		\$7,045.46
Total 1100 Regular Programs – Elementary / Secondary	\$2,342,848.81	\$2,303,689.19	\$440,693.00	\$5,087,231.00

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,287,448.33	1,233,066.56		2,520,514.89
Total Personnel Services – Salaries	\$1,287,448.33	\$1,233,066.56		\$2,520,514.89
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	331,210.59	337,394.38		668,604.97
220 Social Security Contributions	97,404.08	91,240.05		188,644.13
230 PSERS Retirement Contributions	427,349.93	389,198.78		816,548.71
250 Unemployment Compensation		329.25		329.25
260 Workers' Compensation	15,558.50	15,558.50		31,117.00
292 Health Savings Accounts	7,061.95	26,522.53		33,584.48
299 All Other Employee Benefits	27,606.53	6,098.76		33,705.29
Total Personnel Services – Employee Benefits	\$906,191.58	\$866,342.25		\$1,772,533.83
400 Purchased Property Services				
440 Rentals	10,828.92	10,759.56		21,588.48
490 Other Purchased Property Services	3,504.15	7,234.43		10,738.58
Total Purchased Property Services	\$14,333.07	\$17,993.99		\$32,327.06
500 Other Purchased Services				
510 Student Transportation Services	1,542.42	6,697.03		8,239.45
561 Tuition To Other School Districts Within the State		4,761.12		4,761.12
562 Tuition To Pennsylvania Charter Schools	69,466.29	69,466.29		138,932.58
569 Tuition – Other		3,900.00		3,900.00
580 Travel	2,740.40	1,690.17		4,430.57
Total Other Purchased Services	\$73,749.11	\$86,514.61		\$160,263.72
600 Supplies				
610 General Supplies	55,119.80	55,793.03		110,912.83
640 Books and Periodicals	5,336.46	37,603.75		42,940.21
Total Supplies	\$60,456.26	\$93,396.78		\$153,853.04
700 Property				
762 Capitalized Equipment - Replacement	670.46	6,375.00		7,045.46
Total Property	\$670.46	\$6,375.00		\$7,045.46
Total 1110 Regular Programs	\$2,342,848.81	\$2,303,689.19		\$4,646,538.00

General Fund (10)

1190 Federally-Funded Regular Programs

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

262,291.29

262,291.29

Total Personnel Services – Salaries

\$262,291.29

\$262,291.29

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

95,886.92

95,886.92

220 Social Security Contributions

14,497.78

14,497.78

230 PSERS Retirement Contributions

62,489.38

62,489.38

292 Health Savings Accounts

5,527.63

5,527.63

Total Personnel Services – Employee Benefits

\$178,401.71

\$178,401.71

Total 1190 Federally-Funded Regular Programs

\$440,693.00

\$440,693.00

General Fund (10)

1200 Special Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	226,070.11	134,789.46	72,659.00	433,518.57
Total Personnel Services – Salaries	\$226,070.11	\$134,789.46	\$72,659.00	\$433,518.57
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	63,655.97	30,251.76	8,425.85	102,333.58
220 Social Security Contributions	18,607.44	10,531.57	2,714.49	31,853.50
230 PSERS Retirement Contributions	82,230.76	50,198.65	11,556.98	143,986.39
292 Health Savings Accounts	4,609.59	4,336.58		8,946.17
Total Personnel Services – Employee Benefits	\$169,103.76	\$95,318.56	\$22,697.32	\$287,119.64
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	77,129.89	138,650.12		215,780.01
329 Professional Educational Services – Other		1,620.00		1,620.00
Total Purchased Professional and Technical Services	\$77,129.89	\$140,270.12		\$217,400.01
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	26,947.41	26,947.40		53,894.81
562 Tuition To Pennsylvania Charter Schools	9,041.46	9,041.45		18,082.91
563 Tuition To Nonpublic Schools	26,345.04	26,345.04		52,690.08
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		7,738.27		7,738.27
580 Travel	1,536.84	1,672.80		3,209.64
Total Other Purchased Services	\$63,870.75	\$71,744.96		\$135,615.71
600 Supplies				
610 General Supplies	266.75	2,175.41		2,442.16
Total Supplies	\$266.75	\$2,175.41		\$2,442.16
Total 1200 Special Programs – Elementary / Secondary	\$536,441.26	\$444,298.51	\$95,356.32	\$1,076,096.09

General Fund (10)

1210 Life Skills Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		378.21		378.21
		\$378.21		\$378.21
		\$378.21		\$378.21

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1220 Sensory Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	28,948.06	28,948.06		57,896.12
Total Personnel Services – Salaries	\$28,948.06	\$28,948.06		\$57,896.12
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,837.93	3,837.92		7,675.85
220 Social Security Contributions	2,214.53	2,214.52		4,429.05
230 PSERS Retirement Contributions	9,428.39	9,428.38		18,856.77
292 Health Savings Accounts	375.00	375.00		750.00
Total Personnel Services – Employee Benefits	\$15,855.85	\$15,855.82		\$31,711.67
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	8,123.69	14,080.81		22,204.50
Total Purchased Professional and Technical Services	\$8,123.69	\$14,080.81		\$22,204.50
500 Other Purchased Services				
580 Travel	1,044.04	1,044.04		2,088.08
Total Other Purchased Services	\$1,044.04	\$1,044.04		\$2,088.08
Total 1220 Sensory Support	\$53,971.64	\$59,928.73		\$113,900.37

General Fund (10)

1230 Emotional Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	68,970.22	124,191.10		193,161.32
	\$68,970.22	\$124,191.10		\$193,161.32
	\$68,970.22	\$124,191.10		\$193,161.32

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	197,122.05	105,841.40	72,659.00	375,622.45
Total Personnel Services – Salaries	\$197,122.05	\$105,841.40	\$72,659.00	\$375,622.45
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	59,818.04	26,413.84	8,425.85	94,657.73
220 Social Security Contributions	16,392.91	8,317.05	2,714.49	27,424.45
230 PSERS Retirement Contributions	72,802.37	40,770.27	11,556.98	125,129.62
292 Health Savings Accounts	4,234.59	3,961.58		8,196.17
Total Personnel Services – Employee Benefits	\$153,247.91	\$79,462.74	\$22,697.32	\$255,407.97
500 Other Purchased Services				
580 Travel	492.80	628.76		1,121.56
Total Other Purchased Services	\$492.80	\$628.76		\$1,121.56
600 Supplies				
610 General Supplies	266.75	2,175.41		2,442.16
Total Supplies	\$266.75	\$2,175.41		\$2,442.16
Total 1240 Academic Support	\$351,129.51	\$188,108.31	\$95,356.32	\$634,594.14

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	186,192.45	98,120.69	72,659.00	356,972.14
Total Personnel Services – Salaries	\$186,192.45	\$98,120.69	\$72,659.00	\$356,972.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	59,818.04	26,413.84	8,425.85	94,657.73
220 Social Security Contributions	15,642.49	7,732.35	2,714.49	26,089.33
230 PSERS Retirement Contributions	69,242.54	38,255.63	11,556.98	119,055.15
292 Health Savings Accounts	4,234.59	3,961.58		8,196.17
Total Personnel Services – Employee Benefits	\$148,937.66	\$76,363.40	\$22,697.32	\$247,998.38
500 Other Purchased Services				
580 Travel	492.80	628.76		1,121.56
Total Other Purchased Services	\$492.80	\$628.76		\$1,121.56
600 Supplies				
610 General Supplies	266.75	2,175.41		2,442.16
Total Supplies	\$266.75	\$2,175.41		\$2,442.16
Total 1241 Learning Support – Public	\$335,889.66	\$177,288.26	\$95,356.32	\$608,534.24

General Fund (10)

1243 Gifted Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	10,929.60	7,720.71		18,650.31
Total Personnel Services – Salaries	\$10,929.60	\$7,720.71		\$18,650.31

200 Personnel Services – Employee Benefits

220 Social Security Contributions	750.42	584.70		1,335.12
230 PSERS Retirement Contributions	3,559.83	2,514.64		6,074.47

Total Personnel Services – Employee Benefits	\$4,310.25	\$3,099.34		\$7,409.59
---	-------------------	-------------------	--	-------------------

Total 1243 Gifted Support	\$15,239.85	\$10,820.05		\$26,059.90
----------------------------------	--------------------	--------------------	--	--------------------

General Fund (10)

1270 Multi-Handicapped Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1270 Multi-Handicapped Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	35.98			35.98
	\$35.98			\$35.98
	\$35.98			\$35.98

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1290 Special Programs - Other Support				
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other		1,620.00		1,620.00
Total Purchased Professional and Technical Services		\$1,620.00		\$1,620.00
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	26,947.41	26,947.40		53,894.81
562 Tuition To Pennsylvania Charter Schools	9,041.46	9,041.45		18,082.91
563 Tuition To Nonpublic Schools	26,345.04	26,345.04		52,690.08
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		7,738.27		7,738.27
Total Other Purchased Services	\$62,333.91	\$70,072.16		\$132,406.07
Total 1290 Special Programs - Other Support	\$62,333.91	\$71,692.16		\$134,026.07

General Fund (10)

1300 Vocational Education

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		153,583.50		153,583.50
Total Personnel Services – Salaries		\$153,583.50		\$153,583.50

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider		16,242.63		16,242.63
220 Social Security Contributions		11,372.44		11,372.44
230 PSERS Retirement Contributions		49,146.70		49,146.70
292 Health Savings Accounts		1,526.93		1,526.93
Total Personnel Services – Employee Benefits		\$78,288.70		\$78,288.70

500 Other Purchased Services

564 Tuition To Career and Technology Centers		314,268.00		314,268.00
Total Other Purchased Services		\$314,268.00		\$314,268.00

600 Supplies

610 General Supplies		2,997.60		2,997.60
Total Supplies		\$2,997.60		\$2,997.60

Total 1300 Vocational Education

		\$549,137.80		\$549,137.80
--	--	---------------------	--	---------------------

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,333,890.42

Total Personnel Services – Salaries \$1,333,890.42

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 331,188.33

220 Social Security Contributions 96,935.81

230 PSERS Retirement Contributions 421,021.40

292 Health Savings Accounts 32,995.36

Total Personnel Services – Employee Benefits \$882,140.90

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 52,407.50

330 Other Professional Services 180,039.63

340 Technical Services 25,450.46

Total Purchased Professional and Technical Services \$257,897.59

400 Purchased Property Services

490 Other Purchased Property Services 319,777.73

Total Purchased Property Services \$319,777.73

500 Other Purchased Services

513 Contracted Carriers 607,230.64

516 Student Transportation Services From the IU 1,280.05

520 Insurance – General 26,892.82

521 Fire Insurance 38,781.00

530 Communications 28,756.13

580 Travel 6,526.34

595 IU Payments By Withholding 2,169.02

599 Other Miscellaneous Purchased Services 35,663.84

Total Other Purchased Services \$747,299.84

600 Supplies

610 General Supplies 169,690.98

620 Energy 280,765.13

640 Books and Periodicals 4,308.24

650 Supplies & Fees – Technology Related 86,999.14

Total Supplies \$541,763.49

700 Property

758 Capitalized Technology Software - Original 97,376.52

Total Property \$97,376.52

Total 2000 Support Services \$4,180,146.49

General Fund (10)

2100 Support Services – Students

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	58,004.87	72,888.87	41,663.23	225,341.97
Total Personnel Services – Salaries	\$58,004.87	\$72,888.87	\$41,663.23	\$225,341.97

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	20,984.00	9,573.43	10,755.43	58,521.21
220 Social Security Contributions	5,343.41	6,313.23	1,593.62	17,040.57
230 PSERS Retirement Contributions	23,213.73	28,335.06	6,784.86	75,056.81
292 Health Savings Accounts	2,192.37	1,905.79		5,798.16
Total Personnel Services – Employee Benefits	\$51,733.51	\$46,127.51	\$19,133.91	\$156,416.75

400 Purchased Property Services

490 Other Purchased Property Services		732.00		732.00
Total Purchased Property Services		\$732.00		\$732.00

500 Other Purchased Services

580 Travel	7.09	184.71		1,415.77
Total Other Purchased Services	\$7.09	\$184.71		\$1,415.77

600 Supplies

610 General Supplies	804.62	3,773.50		7,221.00
650 Supplies & Fees – Technology Related		666.00		666.00
Total Supplies	\$804.62	\$4,439.50		\$7,887.00

Total 2100 Support Services – Students

	\$110,550.09	\$124,372.59	\$60,797.14	\$391,793.49
--	---------------------	---------------------	--------------------	---------------------

General Fund (10)

2120 Guidance Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	43,120.00	58,004.00		101,124.00
Total Personnel Services – Salaries	\$43,120.00	\$58,004.00		\$101,124.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	19,456.11	8,045.54		27,501.65
220 Social Security Contributions	3,146.07	4,115.89		7,261.96
230 PSERS Retirement Contributions	13,858.51	18,979.84		32,838.35
292 Health Savings Accounts	1,442.37	1,155.79		2,598.16
Total Personnel Services – Employee Benefits	\$37,903.06	\$32,297.06		\$70,200.12

400 Purchased Property Services

490 Other Purchased Property Services		732.00		732.00
Total Purchased Property Services		\$732.00		\$732.00

500 Other Purchased Services

580 Travel		177.62		177.62
Total Other Purchased Services		\$177.62		\$177.62

600 Supplies

610 General Supplies		2,968.88		2,968.88
650 Supplies & Fees – Technology Related		666.00		666.00
Total Supplies		\$3,634.88		\$3,634.88
Total 2120 Guidance Services	\$81,023.06	\$94,845.56		\$175,868.62

General Fund (10)

2140 Psychological Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	14,884.87	14,884.87	41,663.23	71,432.97
Total Personnel Services – Salaries	\$14,884.87	\$14,884.87	\$41,663.23	\$71,432.97
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,527.89	1,527.89	10,755.43	13,811.21
220 Social Security Contributions	2,197.34	2,197.34	1,593.62	5,988.30
230 PSERS Retirement Contributions	9,355.22	9,355.22	6,784.86	25,495.30
292 Health Savings Accounts	750.00	750.00		1,500.00
Total Personnel Services – Employee Benefits	\$13,830.45	\$13,830.45	\$19,133.91	\$46,794.81
500 Other Purchased Services				
580 Travel	7.09	7.09		14.18
Total Other Purchased Services	\$7.09	\$7.09		\$14.18
600 Supplies				
610 General Supplies	804.62	804.62		1,609.24
Total Supplies	\$804.62	\$804.62		\$1,609.24
Total 2140 Psychological Services	\$29,527.03	\$29,527.03	\$60,797.14	\$119,851.20

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2160 Social Work Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				52,785.00
Total Personnel Services – Salaries				\$52,785.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				17,208.35
220 Social Security Contributions				3,790.31
230 PSERS Retirement Contributions				16,723.16
292 Health Savings Accounts				1,700.00
Total Personnel Services – Employee Benefits				\$39,421.82
500 Other Purchased Services				
580 Travel				1,223.97
Total Other Purchased Services				\$1,223.97
600 Supplies				
610 General Supplies				2,642.88
Total Supplies				\$2,642.88
Total 2160 Social Work Services				\$96,073.67

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	89,399.13	80,946.38		170,345.51
Total Personnel Services – Salaries	\$89,399.13	\$80,946.38		\$170,345.51
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	24,342.88	24,342.88		48,685.76
220 Social Security Contributions	7,131.69	6,529.41		13,661.10
230 PSERS Retirement Contributions	30,963.07	28,398.92		59,361.99
292 Health Savings Accounts	2,062.84	2,062.84		4,125.68
Total Personnel Services – Employee Benefits	\$64,500.48	\$61,334.05		\$125,834.53
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	10,065.75	4,685.75		14,751.50
Total Purchased Professional and Technical Services	\$10,065.75	\$4,685.75		\$14,751.50
400 Purchased Property Services				
490 Other Purchased Property Services	64,731.37	64,731.37		129,462.74
Total Purchased Property Services	\$64,731.37	\$64,731.37		\$129,462.74
500 Other Purchased Services				
580 Travel	1,385.05	1,385.04		2,770.09
Total Other Purchased Services	\$1,385.05	\$1,385.04		\$2,770.09
600 Supplies				
610 General Supplies	362.08	362.08		724.16
640 Books and Periodicals	2,448.98	1,859.26		4,308.24
650 Supplies & Fees – Technology Related	43,166.57	43,166.57		86,333.14
Total Supplies	\$45,977.63	\$45,387.91		\$91,365.54
700 Property				
758 Capitalized Technology Software - Original	48,688.26	48,688.26		97,376.52
Total Property	\$48,688.26	\$48,688.26		\$97,376.52
Total 2200 Support Services – Instructional Staff	\$324,747.67	\$307,158.76		\$631,906.43

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2220 Technology Support Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	45,651.50	45,651.50		91,303.00
Total Personnel Services – Salaries	\$45,651.50	\$45,651.50		\$91,303.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	12,898.79	12,898.79		25,797.58
220 Social Security Contributions	3,561.77	3,561.77		7,123.54
230 PSERS Retirement Contributions	15,356.14	15,356.14		30,712.28
292 Health Savings Accounts	1,261.54	1,261.54		2,523.08
Total Personnel Services – Employee Benefits	\$33,078.24	\$33,078.24		\$66,156.48
400 Purchased Property Services				
490 Other Purchased Property Services	64,531.37	64,531.37		129,062.74
Total Purchased Property Services	\$64,531.37	\$64,531.37		\$129,062.74
500 Other Purchased Services				
580 Travel	1,193.84	1,193.83		2,387.67
Total Other Purchased Services	\$1,193.84	\$1,193.83		\$2,387.67
600 Supplies				
650 Supplies & Fees – Technology Related	43,166.57	43,166.57		86,333.14
Total Supplies	\$43,166.57	\$43,166.57		\$86,333.14
700 Property				
758 Capitalized Technology Software - Original	48,688.26	48,688.26		97,376.52
Total Property	\$48,688.26	\$48,688.26		\$97,376.52
Total 2220 Technology Support Services	\$236,309.78	\$236,309.77		\$472,619.55

General Fund (10)

2250 School Library Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	8,452.75			8,452.75
Total Personnel Services – Salaries	\$8,452.75			\$8,452.75

200 Personnel Services – Employee Benefits

220 Social Security Contributions	602.28			602.28
230 PSERS Retirement Contributions	2,564.15			2,564.15
Total Personnel Services – Employee Benefits	\$3,166.43			\$3,166.43

600 Supplies

640 Books and Periodicals	2,448.98	1,859.26		4,308.24
Total Supplies	\$2,448.98	\$1,859.26		\$4,308.24
Total 2250 School Library Services	\$14,068.16	\$1,859.26		\$15,927.42

General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	35,294.88	35,294.88		70,589.76
Total Personnel Services – Salaries	\$35,294.88	\$35,294.88		\$70,589.76
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	11,444.09	11,444.09		22,888.18
220 Social Security Contributions	2,967.64	2,967.64		5,935.28
230 PSERS Retirement Contributions	13,042.78	13,042.78		26,085.56
292 Health Savings Accounts	801.30	801.30		1,602.60
Total Personnel Services – Employee Benefits	\$28,255.81	\$28,255.81		\$56,511.62
400 Purchased Property Services				
490 Other Purchased Property Services	200.00	200.00		400.00
Total Purchased Property Services	\$200.00	\$200.00		\$400.00
500 Other Purchased Services				
580 Travel	191.21	191.21		382.42
Total Other Purchased Services	\$191.21	\$191.21		\$382.42
600 Supplies				
610 General Supplies	362.08	362.08		724.16
Total Supplies	\$362.08	\$362.08		\$724.16
Total 2260 Instruction and Curriculum Development Services	\$64,303.98	\$64,303.98		\$128,607.96

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	10,065.75	4,685.75		14,751.50
Total Purchased Professional and Technical Services	\$10,065.75	\$4,685.75		\$14,751.50
Total 2270 Instructional Staff Professional Development Services	\$10,065.75	\$4,685.75		\$14,751.50

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	108,702.60	138,303.12		350,913.40
Total Personnel Services – Salaries	\$108,702.60	\$138,303.12		\$350,913.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	32,484.18	19,487.55		62,395.70
220 Social Security Contributions	7,471.20	10,206.54		23,555.72
230 PSERS Retirement Contributions	34,013.28	42,869.61		99,442.43
292 Health Savings Accounts	3,393.62	1,500.00		7,851.53
Total Personnel Services – Employee Benefits	\$77,362.28	\$74,063.70		\$193,245.38
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				37,250.00
330 Other Professional Services				140,145.03
340 Technical Services				25,450.46
Total Purchased Professional and Technical Services				\$202,845.49
500 Other Purchased Services				
520 Insurance – General				26,892.82
599 Other Miscellaneous Purchased Services				35,663.84
Total Other Purchased Services				\$62,556.66
600 Supplies				
610 General Supplies	1,362.45	8,817.91		32,996.48
Total Supplies	\$1,362.45	\$8,817.91		\$32,996.48
Total 2300 Support Services – Administration	\$187,427.33	\$221,184.73		\$842,557.41

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

13,500.00

Total Purchased Professional and Technical Services

\$13,500.00

500 Other Purchased Services

520 Insurance – General

26,892.82

Total Other Purchased Services

\$26,892.82

Total 2310 Board Services

\$40,392.82

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,946.98
Total Personnel Services – Employee Benefits				\$1,946.98
300 Purchased Professional and Technical Services				
330 Other Professional Services				7,421.17
340 Technical Services				25,450.46
Total Purchased Professional and Technical Services				\$32,871.63
600 Supplies				
610 General Supplies				5,770.76
Total Supplies				\$5,770.76
Total 2330 Tax Assessment and Collection Services				\$40,589.37

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

35,502.50

Total Purchased Professional and Technical Services

\$35,502.50

Total 2350 Legal and Accounting Services

\$35,502.50

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

103,907.68

Total Personnel Services – Salaries

\$103,907.68

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

10,423.97

220 Social Security Contributions

3,931.00

230 PSERS Retirement Contributions

22,559.54

292 Health Savings Accounts

2,957.91

Total Personnel Services – Employee Benefits

\$39,872.42

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

37,250.00

Total Purchased Professional and Technical Services

\$37,250.00

500 Other Purchased Services

599 Other Miscellaneous Purchased Services

35,663.84

Total Other Purchased Services

\$35,663.84

600 Supplies

610 General Supplies

17,045.36

Total Supplies

\$17,045.36

Total 2360 Office of the Superintendent / Executive Director Services

\$233,739.30

General Fund (10)

2380 Office of the Principal Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

292 Health Savings Accounts

Total Personnel Services – Employee Benefits

600 Supplies

610 General Supplies

Total Supplies

Total 2380 Office of the Principal Services

Elementary

Secondary

Federal

Total

108,702.60

138,303.12

247,005.72

\$108,702.60

\$138,303.12

\$247,005.72

32,484.18

19,487.55

51,971.73

7,471.20

10,206.54

17,677.74

34,013.28

42,869.61

76,882.89

3,393.62

1,500.00

4,893.62

\$77,362.28

\$74,063.70

\$151,425.98

1,362.45

8,817.91

10,180.36

\$1,362.45

\$8,817.91

\$10,180.36

\$187,427.33

\$221,184.73

\$408,612.06

General Fund (10)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

83,721.36

Total Purchased Professional and Technical Services

\$83,721.36

Total 2390 Other Administration Services

\$83,721.36

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				93,450.20
Total Personnel Services – Salaries				\$93,450.20
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				27,161.32
220 Social Security Contributions				7,369.25
230 PSERS Retirement Contributions				29,843.27
292 Health Savings Accounts				1,451.34
Total Personnel Services – Employee Benefits				\$65,825.18
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				406.00
330 Other Professional Services				35,213.00
Total Purchased Professional and Technical Services				\$35,619.00
500 Other Purchased Services				
580 Travel				821.48
Total Other Purchased Services				\$821.48
600 Supplies				
610 General Supplies				4,238.67
Total Supplies				\$4,238.67
Total 2400 Support Services – Pupil Health				\$199,954.53

General Fund (10)

2420 Medical Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

1,138.00

Total Purchased Professional and Technical Services

\$1,138.00

Total 2420 Medical Services

\$1,138.00

General Fund (10)

2430 Dental Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

635.00

Total Purchased Professional and Technical Services

\$635.00

Total 2430 Dental Services

\$635.00

General Fund (10)

2490 Other Health Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

33,440.00

Total Purchased Professional and Technical Services

\$33,440.00

Total 2490 Other Health Services

\$33,440.00

General Fund (10)

2500 Support Services – Business

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

109,030.06

Total Personnel Services – Salaries

\$109,030.06

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

19,160.95

220 Social Security Contributions

7,521.04

230 PSERS Retirement Contributions

33,819.59

292 Health Savings Accounts

1,534.66

Total Personnel Services – Employee Benefits

\$62,036.24

500 Other Purchased Services

580 Travel

1,519.00

Total Other Purchased Services

\$1,519.00

Total 2500 Support Services – Business

\$172,585.30

General Fund (10)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

109,030.06

Total Personnel Services – Salaries

\$109,030.06

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

19,160.95

220 Social Security Contributions

7,521.04

230 PSERS Retirement Contributions

33,819.59

292 Health Savings Accounts

1,534.66

Total Personnel Services – Employee Benefits

\$62,036.24

500 Other Purchased Services

580 Travel

1,519.00

Total Other Purchased Services

\$1,519.00

Total 2510 Fiscal Services

\$172,585.30

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

109,030.06

Total Personnel Services – Salaries

\$109,030.06

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

19,160.95

220 Social Security Contributions

7,521.04

230 PSERS Retirement Contributions

33,819.59

292 Health Savings Accounts

1,534.66

Total Personnel Services – Employee Benefits

\$62,036.24

500 Other Purchased Services

580 Travel

1,519.00

Total Other Purchased Services

\$1,519.00

Total 2511 Supervision of Fiscal Services - Head of Component

\$172,585.30

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				384,809.28
Total Personnel Services – Salaries				\$384,809.28
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				115,263.39
220 Social Security Contributions				27,788.13
230 PSERS Retirement Contributions				123,497.31
292 Health Savings Accounts				12,233.99
Total Personnel Services – Employee Benefits				\$278,782.82
400 Purchased Property Services				
490 Other Purchased Property Services			5,000.00	189,582.99
Total Purchased Property Services			\$5,000.00	\$189,582.99
500 Other Purchased Services				
521 Fire Insurance				38,781.00
530 Communications				28,756.13
Total Other Purchased Services				\$67,537.13
600 Supplies				
610 General Supplies	61,688.76	61,688.76	1,133.15	124,510.67
620 Energy				280,765.13
Total Supplies	\$61,688.76	\$61,688.76	\$1,133.15	\$405,275.80
Total 2600 Operation and Maintenance of Plant Services	\$61,688.76	\$61,688.76	\$6,133.15	\$1,325,988.02

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

136,960.37

Total Personnel Services – Salaries

\$136,960.37

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

64,677.76

220 Social Security Contributions

9,888.74

230 PSERS Retirement Contributions

43,926.24

292 Health Savings Accounts

5,139.39

Total Personnel Services – Employee Benefits

\$123,632.13

Total 2610 Supervision of Operation and Maintenance of Plant Services

\$260,592.50

General Fund (10)

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

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

136,960.37

Total Personnel Services – Salaries

\$136,960.37

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

64,677.76

220 Social Security Contributions

9,888.74

230 PSERS Retirement Contributions

43,926.24

292 Health Savings Accounts

5,139.39

Total Personnel Services – Employee Benefits

\$123,632.13

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

\$260,592.50

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				247,848.91
Total Personnel Services – Salaries				\$247,848.91
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				50,585.63
220 Social Security Contributions				17,899.39
230 PSERS Retirement Contributions				79,571.07
292 Health Savings Accounts				7,094.60
Total Personnel Services – Employee Benefits				\$155,150.69
400 Purchased Property Services				
490 Other Purchased Property Services				184,582.99
Total Purchased Property Services				\$184,582.99
500 Other Purchased Services				
521 Fire Insurance				38,781.00
530 Communications				28,756.13
Total Other Purchased Services				\$67,537.13
600 Supplies				
610 General Supplies	61,688.76	61,688.76		123,377.52
620 Energy				280,765.13
Total Supplies	\$61,688.76	\$61,688.76		\$404,142.65
Total 2620 Operation of Buildings Services	\$61,688.76	\$61,688.76		\$1,059,262.37

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2660 Safety and Security Services				
400 <u>Purchased Property Services</u>				
490 Other Purchased Property Services			5,000.00	5,000.00
Total Purchased Property Services			\$5,000.00	\$5,000.00
600 <u>Supplies</u>				
610 General Supplies			1,133.15	1,133.15
Total Supplies			\$1,133.15	\$1,133.15
Total 2660 Safety and Security Services			\$6,133.15	\$6,133.15

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
500 Other Purchased Services				
513 Contracted Carriers				607,230.64
516 Student Transportation Services From the IU				1,280.05
Total Other Purchased Services				\$608,510.69
Total 2700 Student Transportation Services				\$608,510.69

LEA : 108071504 Claysburg-Kimmel SD

Printed 10/31/2018 3:42:14 PM

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

580,171.40

516 Student Transportation Services From the IU

1,280.05

Total Other Purchased Services

\$581,451.45

Total 2720 Vehicle Operation Services

\$581,451.45

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2750 Nonpublic Transportation				
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				27,059.24
Total Other Purchased Services				\$27,059.24
Total 2750 Nonpublic Transportation				\$27,059.24

General Fund (10)

2800 Support Services – Central

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

4,681.60

Total Purchased Professional and Technical Services

\$4,681.60

Total 2800 Support Services – Central

\$4,681.60

General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

4,681.60

Total Purchased Professional and Technical Services

\$4,681.60

Total 2830 Staff Services

\$4,681.60

General Fund (10)

2832 Recruitment and Placement Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

4,681.60

Total Purchased Professional and Technical Services

\$4,681.60

Total 2832 Recruitment and Placement Services

\$4,681.60

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

2,169.02

Total Other Purchased Services

\$2,169.02

Total 2900 Other Support Services

\$2,169.02

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

2,169.02

Total Other Purchased Services

\$2,169.02

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$2,169.02

General Fund (10)

3000 Operation of Non-Instructional Services	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	121,585.18
Total Personnel Services – Salaries	\$121,585.18
200 Personnel Services – Employee Benefits	
220 Social Security Contributions	9,263.52
230 PSERS Retirement Contributions	32,965.80
Total Personnel Services – Employee Benefits	\$42,229.32
300 Purchased Professional and Technical Services	
330 Other Professional Services	17,271.74
Total Purchased Professional and Technical Services	\$17,271.74
800 Other Objects	
860 Grants To Municipal and Community Service Organizations	1,900.00
890 Miscellaneous Expenditures	167,990.85
Total Other Objects	\$169,890.85
Total 3000 Operation of Non-Instructional Services	\$350,977.09

General Fund (10)

3200 Student Activities

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

121,585.18

Total Personnel Services – Salaries

\$121,585.18

200 Personnel Services – Employee Benefits

220 Social Security Contributions

9,263.52

230 PSERS Retirement Contributions

32,965.80

Total Personnel Services – Employee Benefits

\$42,229.32

800 Other Objects

890 Miscellaneous Expenditures

167,990.85

Total Other Objects

\$167,990.85

Total 3200 Student Activities

\$331,805.35

General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

17,271.74

Total Purchased Professional and Technical Services

\$17,271.74

800 Other Objects

860 Grants To Municipal and Community Service Organizations

1,900.00

Total Other Objects

\$1,900.00

Total 3300 Community Services

\$19,171.74

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

313.74

Total Other Objects

\$313.74

900 Other Uses of Funds

930 Fund Transfers

1,064,227.70

Total Other Uses of Funds

\$1,064,227.70

Total 5000 Other Expenditures and Financing Uses

\$1,064,541.44

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>				
880 Refunds of Prior Years' Receipts				313.74
Total Other Objects				\$313.74
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$313.74

General Fund (10)

5130 Refund of Prior Year Revenues / Receipts

Elementary

Secondary

Federal

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

313.74

Total Other Objects

\$313.74

Total 5130 Refund of Prior Year Revenues / Receipts

\$313.74

General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

930 Fund Transfers

1,064,227.70

Total Other Uses of Funds

\$1,064,227.70

Total 5200 Interfund Transfers – Out

\$1,064,227.70

General Fund (10)

5240 Debt Service Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

930 Fund Transfers

984,783.76

Total Other Uses of Funds

\$984,783.76

Total 5240 Debt Service Fund Transfers

\$984,783.76

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5280 Activity Fund Transfers				
900 Other Uses of Funds				
930 Fund Transfers				79,443.94
Total Other Uses of Funds				\$79,443.94
Total 5280 Activity Fund Transfers				\$79,443.94

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 Property

752 Capital Equipment – Original and Additional

436,197.00

Total Property

\$436,197.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$436,197.00

Other Capital Projects Fund (39)

4500 Building Acquisition and Construction Services – Original and Additional

Elementary

Secondary

Federal

Total

700 Property

752 Capital Equipment – Original and Additional

436,197.00

Total Property				\$436,197.00
Total 4500 Building Acquisition and Construction Services – Original and Additional				\$436,197.00

Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 317,724.00

Total Other Objects \$317,724.00

900 Other Uses of Funds

910 Redemption of Principal 665,000.00

990 Miscellaneous Other Uses of Funds 2,060.00

Total Other Uses of Funds \$667,060.00

Total 5000 Other Expenditures and Financing Uses \$984,784.00

Debt Service Fund (40)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 Other Objects				
830 Interest				317,724.00
Total Other Objects				\$317,724.00
900 Other Uses of Funds				
910 Redemption of Principal				665,000.00
990 Miscellaneous Other Uses of Funds				2,060.00
Total Other Uses of Funds				\$667,060.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$984,784.00

Debt Service Fund (40)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				317,724.00
Total Other Objects				\$317,724.00
900 Other Uses of Funds				
910 Redemption of Principal				665,000.00
990 Miscellaneous Other Uses of Funds				2,060.00
Total Other Uses of Funds				\$667,060.00
Total 5110 Debt Service				\$984,784.00

	<u>General Fund(10)</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>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	5,087,231.00				
1200 Special Programs - Elementary / Secondary	1,076,096.09				
1300 Vocational Education	549,137.80				
Total Instruction	\$6,712,464.89				
2000 Support Services					
2100 Support Services - Students	391,793.49				
2200 Support Services - Instructional Staff	631,906.43				
2300 Support Services - Administration	842,557.41				
2400 Support Services - Pupil Health	199,954.53				
2500 Support Services - Business	172,585.30				
2600 Operation and Maintenance of Plant Services	1,325,988.02				
2700 Student Transportation Services	608,510.69				
2800 Support Services - Central	4,681.60				
2900 Other Support Services	2,169.02				
Total Support Services	\$4,180,146.49				
3000 Operation of Non-Instructional Services					
3200 Student Activities	331,805.35				
3300 Community Services	19,171.74				
Total Operation of Non-Instructional Services	\$350,977.09				
4000 Facilities Acquisition, Construction and Improvement Services					
4500 Building Acquisition and Construction Services - Original and Additional					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	313.74				
5200 Interfund Transfers - Out	1,064,227.70				
Total Other Expenditures and Financing Uses	\$1,064,541.44				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$12,308,129.91				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					5,087,231.00
1200 Special Programs - Elementary / Secondary					1,076,096.09
1300 Vocational Education					549,137.80
Total Instruction					\$6,712,464.89
2000 Support Services					
2100 Support Services - Students					391,793.49
2200 Support Services - Instructional Staff					631,906.43
2300 Support Services - Administration					842,557.41
2400 Support Services - Pupil Health					199,954.53
2500 Support Services - Business					172,585.30
2600 Operation and Maintenance of Plant Services					1,325,988.02
2700 Student Transportation Services					608,510.69
2800 Support Services - Central					4,681.60
2900 Other Support Services					2,169.02
Total Support Services					\$4,180,146.49
3000 Operation of Non-Instructional Services					
3200 Student Activities					331,805.35
3300 Community Services					19,171.74
Total Operation of Non-Instructional Services					\$350,977.09
4000 Facilities Acquisition, Construction and Improvement Services					
4500 Building Acquisition and Construction Services - Original and Additional		436,197.00			436,197.00
Total Facilities Acquisition, Construction and Improvement Services		\$436,197.00			\$436,197.00
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses			984,784.00		985,097.74
5200 Interfund Transfers - Out					1,064,227.70
Total Other Expenditures and Financing Uses			\$984,784.00		\$2,049,325.44
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$436,197.00	\$984,784.00		\$13,729,110.91

LEA : 108071504 Claysburg-Kimmel SD

Printed 10/31/2018 3:42:31 PM

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	4,399,843.89
Total Federally Funded salaries subject to PSERS withholding	328,571.63
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	173,249.40
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$173,249.40 <hr/>

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	1,087,147.63		1,087,147.63
	212 Dental Insurance	107,970.32		107,970.32
	215 Eye Care Insurance	18,827.40		18,827.40
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL		\$1,213,945.35	
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$1,213,945.35		\$1,213,945.35

LEA : 108071504 Claysburg-Kimmel SD

Printed 10/31/2018 3:42:33 PM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	46,075.25	118,479.21	164,554.46	49,243.21	126,625.41	175,868.62
2140 Psychological Services				33,558.32	86,292.83	119,851.15
2150 Speech Pathology and Audiology Services						
2160 Social Work Services				26,900.63	69,173.04	96,073.67
2260 Instruction and Curriculum Development Services	198,317.92		198,317.92	128,607.94		128,607.94
2350 Legal and Accounting Services	9,729.16	25,017.84	34,747.00	9,940.70	25,561.80	35,502.50
2420 Medical Services	318.64	819.36	1,138.00	318.64	819.36	1,138.00
2440 Nursing Services	44,520.30	114,480.78	159,001.08	46,127.70	118,613.83	164,741.53
2700 Student Transportation Services	128,992.43	331,694.83	460,687.26	170,382.99	438,127.70	608,510.69
Total	\$427,953.70	\$590,492.02	\$1,018,445.72	\$465,080.13	\$865,213.97	\$1,330,294.10

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		11,280,000.00			854,000.00	390,579.00	17,196,000.00	29,720,579.00
2. Additional Debt Incurred During Year						67,847.00	139,000.00	206,847.00
3. Retirements and Repayments		665,000.00			3,000.00			668,000.00
4. Debt at End of Fiscal Year		10,615,000.00			851,000.00	458,426.00	17,335,000.00	29,259,426.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		10,615,000.00			851,000.00	458,426.00	17,335,000.00	29,259,426.00
7. Current Portion P&I - Due within 1 year		989,423.76						989,423.76
8. Interest Paid during current fiscal year		317,723.76						317,723.76

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

- 1. Debt at Beginning of Fiscal Year
- 2. Additional Debt Incurred During Year
- 3. Retirements and Repayments
- 4. Debt at End of Fiscal Year
- 5. Accreted Interest at End Of Fiscal Year
- 6. Total Debt and Accreted Interest
- 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					
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund	665,000.00		317,724.00	982,724.00	2,060.00
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

Total Debt Payments - Governmental Funds			\$665,000.00		\$317,724.00	\$982,724.00	\$2,060.00
---	--	--	---------------------	--	---------------------	---------------------	-------------------

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

Total Debt Payments - Proprietary Funds						
--	--	--	--	--	--	--

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	10/2015	8,115,000.00		635,000.00	7,480,000.00	856,077.50	213,777.50
General Obligation Bonds/Notes – CIB	09/2014	3,165,000.00		30,000.00	3,135,000.00	133,346.26	103,946.26
Compensated Absences		390,579.00	67,847.00		458,426.00		
Other Post-Employment Benefits (OPEB)		854,000.00		3,000.00	851,000.00		
Net Pension Liability		17,196,000.00	139,000.00		17,335,000.00		
Totals for Debt Entered:		\$29,720,579.00	\$206,847.00	\$668,000.00	\$29,259,426.00	\$989,423.76	\$317,723.76

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	594,267.77
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	

Section 1 Total	\$594,267.77
------------------------	---------------------

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities	4,761.12		4,761.12
4 Residential Treatment Facilities			
5 Other Local Education Agencies		53,894.81	53,894.81
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	138,932.58	18,082.91	157,015.49
8 Career and Technology Centers	314,268.00		314,268.00
9 Approved Private Schools		52,690.08	52,690.08
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		7,738.27	7,738.27
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	3,900.00		3,900.00

Section 2 Total	\$461,861.70	\$132,406.07	\$594,267.77
------------------------	---------------------	---------------------	---------------------

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 146,494.00

Total Personnel Services – Salaries \$146,494.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 18,330.10

220 Social Security Contributions 11,004.26

230 PSERS Retirement Contributions 45,261.62

Total Personnel Services – Employee Benefits \$74,595.98

500 Other Purchased Services

570 Food Service Management 302,835.45

Total Other Purchased Services \$302,835.45

600 Supplies

610 General Supplies 2,433.90

Total Supplies \$2,433.90

800 Other Objects

890 Miscellaneous Expenditures 1,995.19

Total Other Objects \$1,995.19

Total 3000 Operation of Non-Instructional Services \$528,354.52

Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				146,494.00
Total Personnel Services – Salaries				\$146,494.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				18,330.10
220 Social Security Contributions				11,004.26
230 PSERS Retirement Contributions				45,261.62
Total Personnel Services – Employee Benefits				\$74,595.98
500 Other Purchased Services				
570 Food Service Management				302,835.45
Total Other Purchased Services				\$302,835.45
600 Supplies				
610 General Supplies				2,433.90
Total Supplies				\$2,433.90
800 Other Objects				
890 Miscellaneous Expenditures				1,995.19
Total Other Objects				\$1,995.19
Total 3100 Food Services				\$528,354.52

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	528,354.52				528,354.52
Total Operation of Non-Instructional Services	\$528,354.52				\$528,354.52
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$528,354.52				\$528,354.52