

LEA Name : Penn Manor SD
Address : PO Box 1001
Millersville , PA 17551

County : Lancaster
AUN Number : 113365203
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2019

Pennsylvania Department of Education
&
Office of Comptroller Operations

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

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



Chief School Administrator Signature

12/11/2019
Date



Board Secretary Signature

12/11/2019
Date

Chris Johnston

Contact Person

chrisj@pennmanor.net

Contact Person E-mail Address

(717)872-9500

Ext :2237

Contact Person Telephone Number

(717)875-9505

Contact Person Fax Number

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

LEA Name : Penn Manor SD
AUN Number : 113365203
County : Lancaster

Audit Certification Due: 12/31/2019

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 10/31/2019
Date

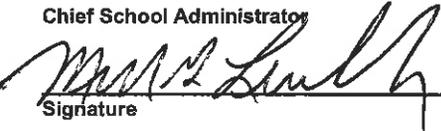
Auditing Firm:

Brown Schultz Sheridan & Fritz

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

11/14/2019
Date


Signature

11/14/2019
Date

Chris Johnston

Contact Person

chrisj@pennmanor.net

Contact Person E-mail Address

(717)872-9500

Ext :2237

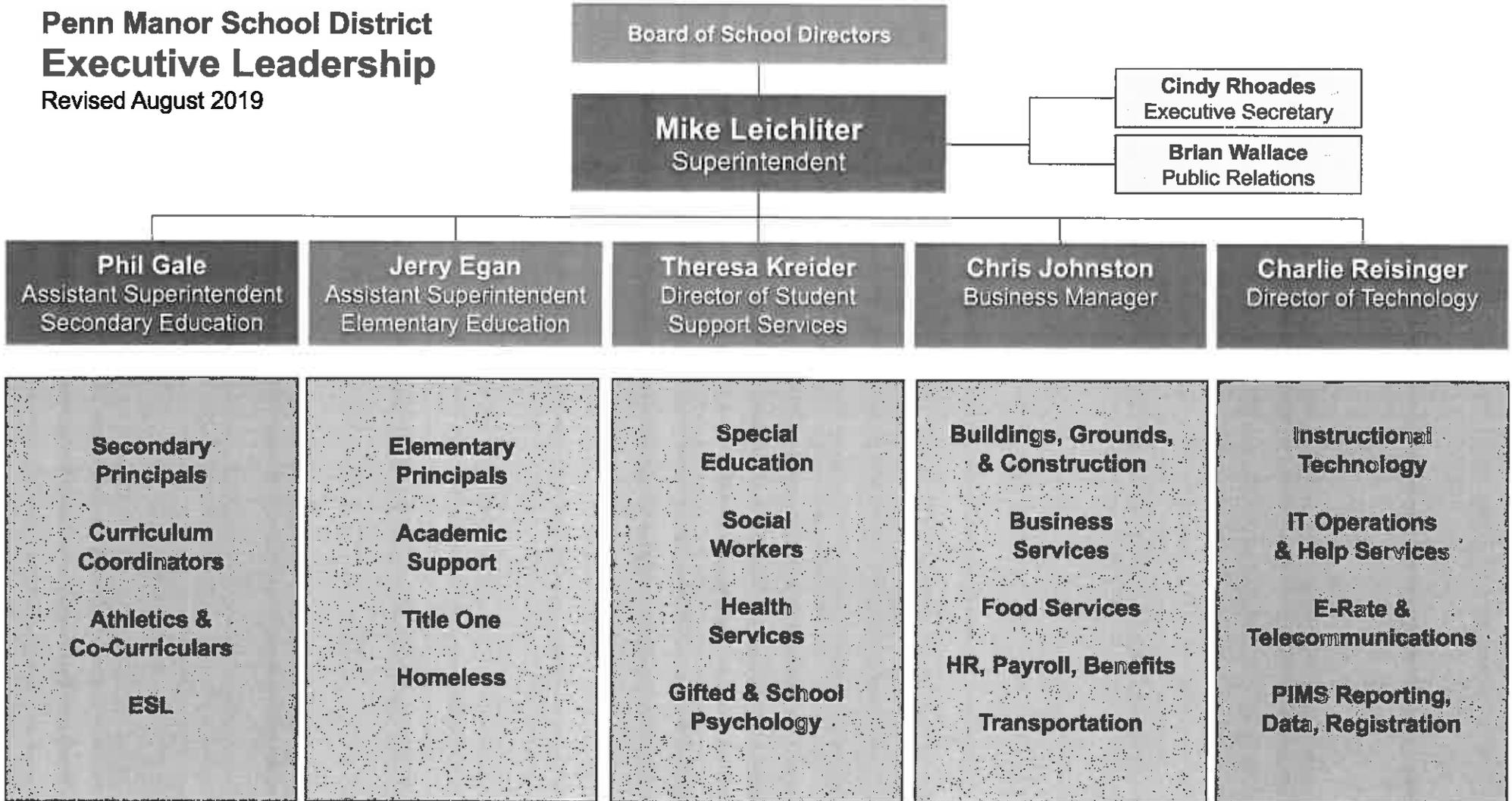
Contact Person Telephone Number

(717)875-9505

Contact Person Fax Number

Penn Manor School District Executive Leadership

Revised August 2019



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
41050	There is an entry in function 5110- 990 object "Other". Please explain what constitutes "Other". Expenditure 5110-990, Fund 10: \$1,573,300.00	Swap Termination Fee
50160	SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.	The 2018 General Obligation Bond is a new issue in the 2018-19 fiscal year; the first scheduled interest payment becomes due after 6/30/2019.
50410	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. SESS Schedule 2140: \$524,245.00 Prior Year SESS Schedule 2140: \$357,942.61	Additional staff added under this function during the 2018-19 fiscal year
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2350: \$16,871.00 Prior Year SESS Schedule 2350: \$10,595.33	Special Education legal expenses vary year to year depending on student enrollment and specific issues in process.

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>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	3,769,560				
0110 Investments	18,966,463				
0120 Taxes Receivable	1,903,275				
0130 Due From Other Funds	191,008				
0141 Due From Other Governments					
0142 State Revenue Receivable	3,732,662				
0143 Federal Revenue Receivable	315,741				
0145 Other Intergovernmental Revenue Receivable	818,360				
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	280,229				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$29,977,298				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$29,977,298				

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					3,769,560
0110 Investments	7,363,857	38,910,479			65,240,799
0120 Taxes Receivable					1,903,275
0130 Due From Other Funds	255,551				446,559
0141 Due From Other Governments					
0142 State Revenue Receivable					3,732,662
0143 Federal Revenue Receivable					315,741
0145 Other Intergovernmental Revenue Receivable					818,360
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	2,079	46,693			329,001
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$7,621,487	\$38,957,172			\$76,555,957
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$7,621,487	\$38,957,172			\$76,555,957

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					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	1,493,666				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	8,358,992				
0462 Payroll Deductions and Withholding	305,532				
0480 Unearned Revenues	2,844				
0490 Other Current Liabilities					
Total Liabilities	\$10,161,034				
0950 Deferred Inflows of Resources		525,882			
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	12,863,928				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	6,426,454				
Total Fund Balances	\$19,290,382				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$29,977,298				

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		255,551			255,551
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	119,976	3,082,545			4,696,187
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					8,358,992
0462 Payroll Deductions and Withholding					305,532
0480 Unearned Revenues					2,844
0490 Other Current Liabilities					
Total Liabilities	\$119,976	\$3,338,096			\$13,619,106
0950 Deferred Inflows of Resources					525,882
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance	7,501,511				7,501,511
0830 Committed Fund Balance					12,863,928
0840 Assigned Fund Balance		35,619,076			35,619,076
0850 Unassigned Fund Balance					6,426,454
Total Fund Balances	\$7,501,511	\$35,619,076			\$62,410,969
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$7,621,487	\$38,957,172			\$76,555,957

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	61,352,989				
7000 Revenue from State Sources	26,505,424				
8000 Revenue from Federal Sources	1,413,198				
Total Revenues	\$89,271,611				
Expenditures					
1000 Instruction	52,197,701				
2000 Support Services	22,850,104				
3000 Operation of Non-Instructional Services	1,513,440				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	1,573,300				
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$78,134,545				
Excess (Deficiency) Of Revenues Over Expenditures	\$11,137,066				
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	5,005				
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	10,382,790				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$10,377,785)				

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	198,767	665,320			62,217,076
7000 Revenue from State Sources					26,505,424
8000 Revenue from Federal Sources					1,413,198
Total Revenues	\$198,767	\$665,320			\$90,135,698
Expenditures					
1000 Instruction					52,197,701
2000 Support Services	90,742	69,558			23,010,404
3000 Operation of Non-Instructional Services					1,513,440
4000 Facilities Acquisition, Construction and Improvement Services	5,728,689	8,467,226			14,195,915
5110 Debt Service			6,412,560		7,985,860
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$5,819,431	\$8,536,784	\$6,412,560		\$98,903,320
Excess (Deficiency) Of Revenues Over Expenditures	(\$5,620,664)	(\$7,871,464)	(\$6,412,560)		(\$8,767,622)
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued		36,125,000			36,125,000
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums		3,950,499			3,950,499
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	3,966,078		6,412,560		10,378,638
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					5,005
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					10,382,790
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$3,966,078	\$40,075,499	\$6,412,560		\$40,076,352

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	\$759,281				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	18,531,100				
Fund Balance - End Of Year	\$19,290,381				

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	(\$1,654,586)	\$32,204,035			\$31,308,730
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	9,156,099	3,415,041			31,102,240
Fund Balance - End Of Year	\$7,501,513	\$35,619,076			\$62,410,970

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	1,154,208			1,154,208	
0110 Investments	146,258			146,258	
0130 Due From Other Funds	174,021			174,021	
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	4,943			4,943	
0170 Inventories	41,597			41,597	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$1,521,027			\$1,521,027	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	92,775			92,775	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$92,775			\$92,775	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$1,613,802			\$1,613,802	

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:00 AM

Page - 2 of 2

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	184,803			184,803	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	4,432			4,432	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt	3,697			3,697	
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	41,600			41,600	
0490 Other Current Liabilities					
Total Current Liabilities	\$234,532			\$234,532	
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	33,270			33,270	
Total Noncurrent Liabilities	\$33,270			\$33,270	
Total Liabilities	\$267,802			\$267,802	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	92,775			92,775	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	1,253,225			1,253,225	
Total Net Position	\$1,346,000			\$1,346,000	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,613,802			\$1,613,802	

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	851,809			851,809	
0071 Charges for Services					
0072 Other Operating Revenue	52,118			52,118	
Total Operating Revenues	\$903,927			\$903,927	
Operating Expenses					
100 Personnel Services – Salaries	635,306			635,306	
200 Personnel Services – Employee Benefits	544,255			544,255	
300 Purchased Professional and Technical Services	18,514			18,514	
400 Purchased Property Services	45,290			45,290	
500 Other Purchased Services	92,331			92,331	
600 Supplies	1,244,037			1,244,037	
740 Depreciation	16,748			16,748	
810 Dues and Fees	387			387	
890 Miscellaneous Expenditures					
Total Operating Expenses	\$2,596,868			\$2,596,868	
Operating Income (Loss)	(\$1,692,941)			(\$1,692,941)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	32,844			32,844	
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	210,833			210,833	
8000 Revenue from Federal Sources	1,395,752			1,395,752	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,639,429			\$1,639,429	
Income (Loss) Before Contributions And Transfers	(\$53,512)			(\$53,512)	

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	4,152			4,152	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$49,360)			(\$49,360)	
0002 Net Position - Beginning of Fiscal Year	1,395,360			1,395,360	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$1,346,000			\$1,346,000	

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	907,406			907,406	
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	1,104,766			1,104,766	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	1,228,162			1,228,162	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$1,425,522)			(\$1,425,522)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	212,094			212,094	
0023 Receipts From Federal Sources -8000	1,213,149			1,213,149	
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	4,152			4,152	
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	\$1,429,395			\$1,429,395	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(47,821)			(47,821)	
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	(\$47,821)			(\$47,821)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	32,844			32,844	
0042 Purchase of Inv Securities / Deposits to Inv Pools	(2,256,463)			(2,256,463)	
0043 Receipts From Investment Pool Withdrawals	2,253,994			2,253,994	
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:13 AM

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$30,375	\$30,375
---	-----------------	-----------------

	<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	(13,573)			(13,573)	
0004 Cash and Cash Equivalents Beginning of Year	1,167,781			1,167,781	
Cash and Cash Equivalents at Year End	\$1,154,208			\$1,154,208	

Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities

0005 Operating Income (Loss) per REP	(1,692,941)			(1,692,941)	
Adjustments					
0051 Depreciation and Net Amortization	16,748			16,748	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	194,896			194,896	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	3,479			3,479	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(3,488)			(3,488)	
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)	66,632			66,632	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
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)	(10,848)			(10,848)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$267,419			\$267,419	
Cash Provided By (Used for) Total	(\$1,425,522)			(\$1,425,522)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:16 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				96,917
0110 Investments	58,640			44,133
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				3,014
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$58,640			\$144,064
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$58,640			\$144,064

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:16 AM

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				96,917
0110 Investments				102,773
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				3,014
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				\$202,704
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$202,704

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:16 AM

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				6,205
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				27,381
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				110,478
Total Liabilities				\$144,064
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	58,640			
0799 Unrestricted Net Position				
Total Net Position	\$58,640			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$58,640			\$144,064

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Discrete Component</u> <u>Units</u> (98)	<u>Discrete Component</u> <u>Units</u> (99)	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions						
0092 Other Additions		1,212				1,212
Deductions						
0093 Scholarships Awarded		1,068				1,068
0094 Other Deductions						
Change In Net Position		\$144				\$144
0006 Net Position – Beginning of Fiscal Year		58,496				58,496
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year		\$58,640				\$58,640

	<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	48,295,459.91			48,295,459.91
6112 Interim Real Estate Taxes	248,567.69	21,114.00	36,253.00	263,706.69
6113 Public Utility Realty Taxes	51,904.79			51,904.79
6114 Payments in Lieu of Current Taxes - State / Local	247,155.08			247,155.08
6151 Current Act 511 Earned Income Taxes	5,509,314.15	1,081,856.00	1,056,045.00	5,483,503.15
6153 Current Act 511 Real Estate Transfer Taxes	811,838.77	83,758.00	74,309.00	802,389.77
6411 Delinquent Real Estate Taxes	911,561.71	187,818.00	330,322.00	1,054,065.71
6420 Delinquent Per Capita Taxes, Section 679	259.88			259.88
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	165.00			165.00
6500 Earnings on Investments	3,242,243.86			
6700 Revenues from LEA Activities	45,219.00			
6832 Federal IDEA Revenue Received as Pass Through	1,041,934.68			
6839 Federal Revenue Received from Other Sources	132,290.97			
6910 Rentals	53,902.38			
6920 Contributions and Donations from Private Sources	7,831.99			
6941 Regular Day School Tuition	5,628.50			
6942 Summer School Tuition	6,500.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	104,154.67			
6999 Other Revenues Not Specified Above	637,056.23			
TOTAL Revenue from Local Sources	\$61,352,989.26	\$1,374,546.00	\$1,496,929.00	\$56,198,609.98

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	11,770,382.20		
7160 Tuition for Orphans Subsidy	85,841.42		
7220 Vocational Education	33,356.19		
7250 Migratory Children	2,000.00		
7271 Special Education funds for School-Aged Pupils	2,894,717.91		
7299 Program Revenues Not Listed Previously in the 7200 Series	69.86		
7311 Pupil Transportation Subsidy	1,609,404.10		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	147,455.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,006,174.92		
7330 Health Services (Medical, Dental, Nurse, Act 25)	98,405.20		
7340 State Property Tax Reduction Allocation	1,299,541.88		
7361 School Safety and Security Grants	25,000.00		
7505 Ready to Learn Block Grant	620,860.00		
7506 PAsmart Grants	23,597.55		
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	500.00		
7810 State Share of Social Security and Medicare Taxes	1,179,493.63		
7820 State Share of Retirement Contributions	5,708,624.13		
TOTAL Revenue from State Sources	\$26,505,423.99		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	885,610.52		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	179,004.55		
8517 NCLB, Title IV - 21St Century Schools	69,351.00		
8731 ARRA - Build America Bonds	21,631.44		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000.00		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,600.28		
TOTAL Revenue from Federal Sources	\$1,413,197.79		

	<u>Revenue Reported In Current Year</u>			
<u>Other Financing Sources</u>				
9990 Insurance Recoveries	5,005.38			
TOTAL Other Financing Sources	\$5,005.38			
TOTAL FROM ALL SOURCES	\$89,276,616.42	\$1,374,546.00	\$1,496,929.00	\$56,198,609.98

Revenue from Local Sources	61,352,989.26
Revenue from State Sources	26,505,423.99
Revenue from Federal Sources	1,413,197.79
Other Financing Sources	5,005.38
TOTAL FROM ALL SOURCES	\$89,276,616.42

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	24,881,707.53
Total Personnel Services – Salaries	\$24,881,707.53
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	46,808.13
220 Social Security Contributions	1,839,655.91
230 PSERS Retirement Contributions	8,272,248.07
250 Unemployment Compensation	18,991.59
260 Workers’ Compensation	183,700.00
270 Group Insurance – Self-Insurance	5,440,827.10
299 All Other Employee Benefits	28,109.23
Total Personnel Services – Employee Benefits	\$15,830,340.03
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	3,783,057.08
329 Professional Educational Services – Other	2,013,746.12
330 Other Professional Services	376,366.59
390 Other Purchased Professional and Technical Services	6,087.00
Total Purchased Professional and Technical Services	\$6,179,256.79
400 Purchased Property Services	
430 Repairs and Maintenance Services	111,470.63
440 Rentals	152,585.88
Total Purchased Property Services	\$264,056.51
500 Other Purchased Services	
510 Student Transportation Services	14,497.23
561 Tuition To Other School Districts Within the State	620,608.99
562 Tuition To Pennsylvania Charter Schools	1,014,093.36
563 Tuition To Nonpublic Schools	604,063.94
564 Tuition To Career and Technology Centers	1,761,587.51
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	22,905.03
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	33,115.45
569 Tuition – Other	42,030.00
580 Travel	17,954.78
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	3,894.41
Total Other Purchased Services	\$4,134,750.70
600 Supplies	
610 General Supplies	513,375.87
630 Food	1,089.00
640 Books and Periodicals	116,114.01
650 Supplies & Fees – Technology Related	47,371.45
Total Supplies	\$677,950.33
700 Property	
752 Capital Equipment – Original and Additional	225,256.16
Total Property	\$225,256.16

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:24 AM

General Fund (10)

1000 Instruction	<u>Total</u>
800 Other Objects	
810 Dues and Fees	4,383.12
Total Other Objects	\$4,383.12
Total 1000 Instruction	\$52,197,701.17

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	10,456,711.95	9,702,891.30	744,645.23	20,904,248.48
Total Personnel Services – Salaries	\$10,456,711.95	\$9,702,891.30	\$744,645.23	\$20,904,248.48
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	20,070.80	19,137.15		39,207.95
220 Social Security Contributions	798,146.64	717,940.89	28,004.85	1,544,092.38
230 PSERS Retirement Contributions	3,589,257.74	3,238,526.94	124,182.85	6,951,967.53
250 Unemployment Compensation	9,495.80	9,495.79		18,991.59
260 Workers' Compensation	79,400.00	72,600.00		152,000.00
270 Group Insurance – Self-Insurance	2,188,240.87	2,182,873.17	120,733.53	4,491,847.57
299 All Other Employee Benefits	28,109.23			28,109.23
Total Personnel Services – Employee Benefits	\$6,712,721.08	\$6,240,573.94	\$272,921.23	\$13,226,216.25
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	375,885.53	350,117.08	16,467.06	742,469.67
330 Other Professional Services	15,684.15	8,482.66		24,166.81
390 Other Purchased Professional and Technical Services	1,000.00	5,087.00		6,087.00
Total Purchased Professional and Technical Services	\$392,569.68	\$363,686.74	\$16,467.06	\$772,723.48
400 Purchased Property Services				
430 Repairs and Maintenance Services	683.85	25,754.73		26,438.58
440 Rentals	68,966.78	83,619.10		152,585.88
Total Purchased Property Services	\$69,650.63	\$109,373.83		\$179,024.46
500 Other Purchased Services				
510 Student Transportation Services	3,910.65	3,449.66		7,360.31
561 Tuition To Other School Districts Within the State	7,888.97	110,114.38		118,003.35
562 Tuition To Pennsylvania Charter Schools	200,599.66	518,845.07		719,444.73
569 Tuition – Other		42,030.00		42,030.00
580 Travel	2,861.18	3,384.49		6,245.67
Total Other Purchased Services	\$215,260.46	\$677,823.60		\$893,084.06
600 Supplies				
610 General Supplies	209,325.23	236,997.78	19,401.81	465,724.82
630 Food		1,031.82		1,031.82
640 Books and Periodicals	76,397.04	21,811.75		98,208.79
650 Supplies & Fees – Technology Related	392.00	46,979.45		47,371.45
Total Supplies	\$286,114.27	\$306,820.80	\$19,401.81	\$612,336.88
700 Property				
752 Capital Equipment – Original and Additional	105,195.18	120,060.98		225,256.16
Total Property	\$105,195.18	\$120,060.98		\$225,256.16
800 Other Objects				
810 Dues and Fees		4,114.12		4,114.12
Total Other Objects		\$4,114.12		\$4,114.12
Total 1100 Regular Programs – Elementary / Secondary	\$18,238,223.25	\$17,525,345.31	\$1,053,435.33	\$36,817,003.89

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	10,456,711.95	9,702,891.30		20,159,603.25
Total Personnel Services – Salaries	\$10,456,711.95	\$9,702,891.30		\$20,159,603.25
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	20,070.80	19,137.15		39,207.95
220 Social Security Contributions	798,146.64	717,940.89		1,516,087.53
230 PSERS Retirement Contributions	3,589,257.74	3,238,526.94		6,827,784.68
250 Unemployment Compensation	9,495.80	9,495.79		18,991.59
260 Workers' Compensation	79,400.00	72,600.00		152,000.00
270 Group Insurance – Self-Insurance	2,188,240.87	2,182,873.17		4,371,114.04
299 All Other Employee Benefits	28,109.23			28,109.23
Total Personnel Services – Employee Benefits	\$6,712,721.08	\$6,240,573.94		\$12,953,295.02
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	375,885.53	350,117.08	6,057.06	732,059.67
330 Other Professional Services	15,684.15	8,482.66		24,166.81
390 Other Purchased Professional and Technical Services	1,000.00	5,087.00		6,087.00
Total Purchased Professional and Technical Services	\$392,569.68	\$363,686.74	\$6,057.06	\$762,313.48
400 Purchased Property Services				
430 Repairs and Maintenance Services	683.85	25,754.73		26,438.58
440 Rentals	68,966.78	83,619.10		152,585.88
Total Purchased Property Services	\$69,650.63	\$109,373.83		\$179,024.46
500 Other Purchased Services				
510 Student Transportation Services	3,910.65	3,449.66		7,360.31
561 Tuition To Other School Districts Within the State	7,888.97	110,114.38		118,003.35
562 Tuition To Pennsylvania Charter Schools	200,599.66	518,845.07		719,444.73
569 Tuition – Other		42,030.00		42,030.00
580 Travel	2,861.18	3,384.49		6,245.67
Total Other Purchased Services	\$215,260.46	\$677,823.60		\$893,084.06
600 Supplies				
610 General Supplies	209,325.23	236,997.78	3,066.80	449,389.81
630 Food		1,031.82		1,031.82
640 Books and Periodicals	76,397.04	21,811.75		98,208.79
650 Supplies & Fees – Technology Related	392.00	46,979.45		47,371.45
Total Supplies	\$286,114.27	\$306,820.80	\$3,066.80	\$596,001.87
700 Property				
752 Capital Equipment – Original and Additional	105,195.18	120,060.98		225,256.16
Total Property	\$105,195.18	\$120,060.98		\$225,256.16
800 Other Objects				
810 Dues and Fees		4,114.12		4,114.12
Total Other Objects		\$4,114.12		\$4,114.12
Total 1110 Regular Programs	\$18,238,223.25	\$17,525,345.31	\$9,123.86	\$35,772,692.42

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	1,538,732.61	2,063,677.30	16,781.54	3,619,191.45
Total Personnel Services – Salaries	\$1,538,732.61	\$2,063,677.30	\$16,781.54	\$3,619,191.45
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,175.68	3,877.63		7,053.31
220 Social Security Contributions	114,988.62	153,196.72	641.89	268,827.23
230 PSERS Retirement Contributions	515,907.43	682,998.96	2,805.03	1,201,711.42
260 Workers' Compensation	13,200.00	15,900.00		29,100.00
270 Group Insurance – Self-Insurance	455,432.70	488,025.06	3,446.90	946,904.66
Total Personnel Services – Employee Benefits	\$1,102,704.43	\$1,343,998.37	\$6,893.82	\$2,453,596.62
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	1,347,747.74	1,284,178.77	1,151,130.57	3,783,057.08
329 Professional Educational Services – Other	627,149.45	644,127.00		1,271,276.45
330 Other Professional Services	116,989.94	1,551.20	233,658.64	352,199.78
Total Purchased Professional and Technical Services	\$2,091,887.13	\$1,929,856.97	\$1,384,789.21	\$5,406,533.31
400 Purchased Property Services				
430 Repairs and Maintenance Services	61,461.99	23,511.06		84,973.05
Total Purchased Property Services	\$61,461.99	\$23,511.06		\$84,973.05
500 Other Purchased Services				
510 Student Transportation Services	6,198.08	250.00		6,448.08
561 Tuition To Other School Districts Within the State	33,758.15	458,938.96		492,697.11
562 Tuition To Pennsylvania Charter Schools	96,088.73	198,559.90		294,648.63
563 Tuition To Nonpublic Schools		604,063.94		604,063.94
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		22,905.03		22,905.03
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		4,506.06		4,506.06
580 Travel	6,287.26	4,362.91		10,650.17
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes		3,894.41		3,894.41
Total Other Purchased Services	\$142,332.22	\$1,297,481.21		\$1,439,813.43
600 Supplies				
610 General Supplies	20,417.84	14,066.23		34,484.07
630 Food	28.59	28.59		57.18
640 Books and Periodicals	3,698.09	14,207.13		17,905.22
Total Supplies	\$24,144.52	\$28,301.95		\$52,446.47
800 Other Objects				
810 Dues and Fees	134.50	134.50		269.00
Total Other Objects	\$134.50	\$134.50		\$269.00
Total 1200 Special Programs – Elementary / Secondary	\$4,961,397.40	\$6,686,961.36	\$1,408,464.57	\$13,056,823.33

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,050,827.30	1,687,298.73		2,738,126.03
Total Personnel Services – Salaries	\$1,050,827.30	\$1,687,298.73		\$2,738,126.03
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,175.68	3,877.63		7,053.31
220 Social Security Contributions	78,116.42	125,131.66		203,248.08
230 PSERS Retirement Contributions	350,089.75	561,958.22		912,047.97
260 Workers' Compensation	8,900.00	13,600.00		22,500.00
270 Group Insurance – Self-Insurance	453,903.87	487,315.53		941,219.40
Total Personnel Services – Employee Benefits	\$894,185.72	\$1,191,883.04		\$2,086,068.76
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	627,149.45	644,127.00		1,271,276.45
330 Other Professional Services	9,868.59	1,551.20		11,419.79
Total Purchased Professional and Technical Services	\$637,018.04	\$645,678.20		\$1,282,696.24
400 Purchased Property Services				
430 Repairs and Maintenance Services	61,461.99	23,511.06		84,973.05
Total Purchased Property Services	\$61,461.99	\$23,511.06		\$84,973.05
500 Other Purchased Services				
510 Student Transportation Services	818.13			818.13
562 Tuition To Pennsylvania Charter Schools	96,088.73	198,559.90		294,648.63
563 Tuition To Nonpublic Schools		604,063.94		604,063.94
580 Travel	5,295.77	3,716.74		9,012.51
Total Other Purchased Services	\$102,202.63	\$806,340.58		\$908,543.21
600 Supplies				
610 General Supplies	18,826.35	11,075.81		29,902.16
630 Food	28.59	28.59		57.18
640 Books and Periodicals	3,677.15	14,102.40		17,779.55
Total Supplies	\$22,532.09	\$25,206.80		\$47,738.89
800 Other Objects				
810 Dues and Fees	134.50	134.50		269.00
Total Other Objects	\$134.50	\$134.50		\$269.00
Total 1210 Life Skills Support	\$2,768,362.27	\$4,380,052.91		\$7,148,415.18

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	335,359.56	68,054.47	16,781.54	420,195.57
Total Personnel Services – Salaries	\$335,359.56	\$68,054.47	\$16,781.54	\$420,195.57
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	25,506.24	5,105.43	641.89	31,253.56
230 PSERS Retirement Contributions	114,630.06	17,709.77	2,805.03	135,144.86
260 Workers’ Compensation	3,200.00			3,200.00
270 Group Insurance – Self-Insurance	1,228.83	221.78	3,446.90	4,897.51
Total Personnel Services – Employee Benefits	\$144,565.13	\$23,036.98	\$6,893.82	\$174,495.93
300 Purchased Professional and Technical Services				
330 Other Professional Services	107,121.35			107,121.35
Total Purchased Professional and Technical Services	\$107,121.35			\$107,121.35
500 Other Purchased Services				
580 Travel	757.25	543.28		1,300.53
Total Other Purchased Services	\$757.25	\$543.28		\$1,300.53
600 Supplies				
610 General Supplies		1,559.96		1,559.96
Total Supplies		\$1,559.96		\$1,559.96
Total 1220 Sensory Support	\$587,803.29	\$93,194.69	\$23,675.36	\$704,673.34

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1240 Academic Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	152,545.75	308,324.10		460,869.85
Total Personnel Services – Salaries	\$152,545.75	\$308,324.10		\$460,869.85
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	11,365.96	22,959.63		34,325.59
230 PSERS Retirement Contributions	51,187.62	103,330.97		154,518.59
260 Workers’ Compensation	1,100.00	2,300.00		3,400.00
270 Group Insurance – Self-Insurance	300.00	487.75		787.75
Total Personnel Services – Employee Benefits	\$63,953.58	\$129,078.35		\$193,031.93
500 Other Purchased Services				
510 Student Transportation Services	5,379.95	250.00		5,629.95
580 Travel	234.24	102.89		337.13
Total Other Purchased Services	\$5,614.19	\$352.89		\$5,967.08
600 Supplies				
610 General Supplies	1,591.49	1,430.46		3,021.95
640 Books and Periodicals	20.94	104.73		125.67
Total Supplies	\$1,612.43	\$1,535.19		\$3,147.62
Total 1240 Academic Support	\$223,725.95	\$439,290.53		\$663,016.48

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	152,545.75	308,324.10		460,869.85
Total Personnel Services – Salaries	\$152,545.75	\$308,324.10		\$460,869.85
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	11,365.96	22,959.63		34,325.59
230 PSERS Retirement Contributions	51,187.62	103,330.97		154,518.59
260 Workers’ Compensation	1,100.00	2,300.00		3,400.00
270 Group Insurance – Self-Insurance	300.00	487.75		787.75
Total Personnel Services – Employee Benefits	\$63,953.58	\$129,078.35		\$193,031.93
500 Other Purchased Services				
510 Student Transportation Services	5,379.95	250.00		5,629.95
580 Travel	234.24	102.89		337.13
Total Other Purchased Services	\$5,614.19	\$352.89		\$5,967.08
600 Supplies				
610 General Supplies	1,591.49	1,430.46		3,021.95
640 Books and Periodicals	20.94	104.73		125.67
Total Supplies	\$1,612.43	\$1,535.19		\$3,147.62
Total 1243 Gifted Support	\$223,725.95	\$439,290.53		\$663,016.48

General Fund (10)

1290 Special Programs - Other Support

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
322 Professional Educational Services – Ius	1,347,747.74	1,284,178.77	1,151,130.57	3,783,057.08
330 Other Professional Services			233,658.64	233,658.64
Total Purchased Professional and Technical Services	\$1,347,747.74	\$1,284,178.77	\$1,384,789.21	\$4,016,715.72

500 Other Purchased Services

561 Tuition To Other School Districts Within the State	33,758.15	458,938.96		492,697.11
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		22,905.03		22,905.03
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		4,506.06		4,506.06
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes		3,894.41		3,894.41
Total Other Purchased Services	\$33,758.15	\$490,244.46		\$524,002.61
Total 1290 Special Programs - Other Support	\$1,381,505.89	\$1,774,423.23	\$1,384,789.21	\$4,540,718.33

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		275,542.39		275,542.39
Total Personnel Services – Salaries		\$275,542.39		\$275,542.39
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		546.87		546.87
220 Social Security Contributions		20,708.98		20,708.98
230 PSERS Retirement Contributions		92,036.57		92,036.57
260 Workers' Compensation		2,300.00		2,300.00
270 Group Insurance – Self-Insurance		2,074.87		2,074.87
Total Personnel Services – Employee Benefits		\$117,667.29		\$117,667.29
400 Purchased Property Services				
430 Repairs and Maintenance Services		59.00		59.00
Total Purchased Property Services		\$59.00		\$59.00
500 Other Purchased Services				
510 Student Transportation Services		688.84		688.84
564 Tuition To Career and Technology Centers		1,761,587.51		1,761,587.51
Total Other Purchased Services		\$1,762,276.35		\$1,762,276.35
600 Supplies				
610 General Supplies		12,634.76		12,634.76
Total Supplies		\$12,634.76		\$12,634.76
Total 1300 Vocational Education		\$2,168,179.79		\$2,168,179.79

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	5,758.50	73,287.21	3,679.50	82,725.21
Total Personnel Services – Salaries	\$5,758.50	\$73,287.21	\$3,679.50	\$82,725.21
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	430.77	5,459.10	137.45	6,027.32
230 PSERS Retirement Contributions	1,928.92	23,988.63	615.00	26,532.55
260 Workers' Compensation		300.00		300.00
Total Personnel Services – Employee Benefits	\$2,359.69	\$29,747.73	\$752.45	\$32,859.87
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		9,908.53		9,908.53
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	6,406.78	22,202.61		28,609.39
580 Travel	302.64	756.30		1,058.94
Total Other Purchased Services	\$6,709.42	\$32,867.44		\$39,576.86
600 Supplies				
610 General Supplies		532.22		532.22
Total Supplies		\$532.22		\$532.22
Total 1400 Other Instructional Programs – Elementary / Secondary	\$14,827.61	\$136,434.60	\$4,431.95	\$155,694.16

General Fund (10)

1430 Homebound Instruction

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	5,758.50	10,169.61		15,928.11
Total Personnel Services – Salaries	\$5,758.50	\$10,169.61		\$15,928.11

200 Personnel Services – Employee Benefits

220 Social Security Contributions	430.77	753.50		1,184.27
230 PSERS Retirement Contributions	1,928.92	3,410.01		5,338.93
Total Personnel Services – Employee Benefits	\$2,359.69	\$4,163.51		\$6,523.20

500 Other Purchased Services

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	6,406.78	22,202.61		28,609.39
580 Travel	302.64	756.30		1,058.94
Total Other Purchased Services	\$6,709.42	\$22,958.91		\$29,668.33
Total 1430 Homebound Instruction	\$14,827.61	\$37,292.03		\$52,119.64

General Fund (10)

1440 Alternative Regular Education Programs

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		47,668.50		47,668.50
Total Personnel Services – Salaries		\$47,668.50		\$47,668.50

200 Personnel Services – Employee Benefits

220 Social Security Contributions		3,563.07		3,563.07
230 PSERS Retirement Contributions		15,430.37		15,430.37
260 Workers' Compensation		300.00		300.00
Total Personnel Services – Employee Benefits		\$19,293.44		\$19,293.44

500 Other Purchased Services

561 Tuition To Other School Districts Within the State		9,908.53		9,908.53
Total Other Purchased Services		\$9,908.53		\$9,908.53

600 Supplies

610 General Supplies		532.22		532.22
Total Supplies		\$532.22		\$532.22
Total 1440 Alternative Regular Education Programs		\$77,402.69		\$77,402.69

General Fund (10)

1441 Adjudicated / Court-Placed Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

9,908.53

9,908.53

Total Other Purchased Services

\$9,908.53

\$9,908.53

Total 1441 Adjudicated / Court-Placed Programs

\$9,908.53

\$9,908.53

General Fund (10)

1442 Alternative Education Programs

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

Total Personnel Services – Employee Benefits

600 Supplies

610 General Supplies

Total Supplies

Total 1442 Alternative Education Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		47,668.50		47,668.50
		\$47,668.50		\$47,668.50
		3,563.07		3,563.07
		15,430.37		15,430.37
		300.00		300.00
		\$19,293.44		\$19,293.44
		532.22		532.22
		\$532.22		\$532.22
		\$67,494.16		\$67,494.16

General Fund (10)

1450 Instructional Programs Outside the Established School Day

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

Total Personnel Services – Employee Benefits

Total 1450 Instructional Programs Outside the Established School Day

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		15,449.10	3,679.50	19,128.60
		\$15,449.10	\$3,679.50	\$19,128.60
		1,142.53	137.45	1,279.98
		5,148.25	615.00	5,763.25
		\$6,290.78	\$752.45	\$7,043.23
		\$21,739.88	\$4,431.95	\$26,171.83

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 8,806,750.81

Total Personnel Services – Salaries \$8,806,750.81

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 23,181.59

220 Social Security Contributions 653,218.31

230 PSERS Retirement Contributions 2,910,229.03

240 Tuition Reimbursement 551,129.49

260 Workers' Compensation 69,300.00

270 Group Insurance – Self-Insurance 2,215,375.76

299 All Other Employee Benefits 33,532.51

Total Personnel Services – Employee Benefits \$6,455,966.69

300 Purchased Professional and Technical Services

310 Official / Administrative Services 764.15

330 Other Professional Services 216,881.85

340 Technical Services 156,302.75

350 Security / Safety Services 117,281.50

360 Employee Training and Development Services 78,552.39

Total Purchased Professional and Technical Services \$569,782.64

400 Purchased Property Services

410 Cleaning Services 49,014.00

420 Utility Services 240,864.97

430 Repairs and Maintenance Services 781,257.69

440 Rentals 10,183.36

490 Other Purchased Property Services 1,768.51

Total Purchased Property Services \$1,083,088.53

500 Other Purchased Services

510 Student Transportation Services 2,672.21

513 Contracted Carriers 3,703,430.28

516 Student Transportation Services From the IU 33,890.81

520 Insurance – General 300.00

523 General Property and Liability Insurance 244,033.00

530 Communications 201,880.71

549 Other Advertising/Public Relations 24,458.27

550 Printing and Binding 9,132.03

580 Travel 14,546.08

591 Services Purchased Locally 15,308.19

595 IU Payments By Withholding 38,371.78

596 Direct Payments To Intermediate Units 35,693.00

Total Other Purchased Services \$4,323,716.36

600 Supplies

610 General Supplies 479,969.62

620 Energy 906,743.85

630 Food 15,445.23

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:32 AM

General Fund (10)

2000 Support Services

Total

600 Supplies

640 Books and Periodicals 35,861.64

650 Supplies & Fees – Technology Related 23,597.55

Total Supplies \$1,461,617.89

700 Property

752 Capital Equipment – Original and Additional 81,337.05

Total Property \$81,337.05

800 Other Objects

810 Dues and Fees 37,568.03

820 Claims and Judgments Against the LEA 24,626.18

890 Miscellaneous Expenditures 5,650.00

Total Other Objects \$67,844.21

Total 2000 Support Services \$22,850,104.18

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	578,523.00	950,348.78		1,568,596.13
Total Personnel Services – Salaries	\$578,523.00	\$950,348.78		\$1,568,596.13
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,129.54	1,753.81		2,883.35
220 Social Security Contributions	43,015.63	70,658.92		116,523.53
230 PSERS Retirement Contributions	193,508.98	311,367.21		518,174.49
260 Workers' Compensation	5,050.00	6,950.00		12,300.00
270 Group Insurance – Self-Insurance	135,098.28	131,110.18		278,043.72
Total Personnel Services – Employee Benefits	\$377,802.43	\$521,840.12		\$927,925.09
300 Purchased Professional and Technical Services				
330 Other Professional Services	20,618.75	20,618.75		41,237.50
Total Purchased Professional and Technical Services	\$20,618.75	\$20,618.75		\$41,237.50
400 Purchased Property Services				
430 Repairs and Maintenance Services		696.00		696.00
Total Purchased Property Services		\$696.00		\$696.00
500 Other Purchased Services				
510 Student Transportation Services		2,672.21		2,672.21
580 Travel	605.53	1,054.32		1,659.85
Total Other Purchased Services	\$605.53	\$3,726.53		\$4,332.06
600 Supplies				
610 General Supplies	3,069.87	7,157.97		10,227.84
640 Books and Periodicals	353.99	4,776.16		5,130.15
Total Supplies	\$3,423.86	\$11,934.13		\$15,357.99
700 Property				
752 Capital Equipment – Original and Additional	249.99			249.99
Total Property	\$249.99			\$249.99
800 Other Objects				
810 Dues and Fees		244.00		244.00
890 Miscellaneous Expenditures			5,650.00	5,650.00
Total Other Objects		\$244.00	\$5,650.00	\$5,894.00
Total 2100 Support Services – Students	\$981,223.56	\$1,509,408.31	\$5,650.00	\$2,564,288.76

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	429,111.10	738,677.58		1,167,788.68
Total Personnel Services – Salaries	\$429,111.10	\$738,677.58		\$1,167,788.68
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	800.91	1,324.98		2,125.89
220 Social Security Contributions	31,833.63	54,526.19		86,359.82
230 PSERS Retirement Contributions	143,302.93	241,834.43		385,137.36
260 Workers' Compensation	3,350.00	5,850.00		9,200.00
270 Group Insurance – Self-Insurance	45,461.10	130,415.72		175,876.82
Total Personnel Services – Employee Benefits	\$224,748.57	\$433,951.32		\$658,699.89
400 Purchased Property Services				
430 Repairs and Maintenance Services		696.00		696.00
Total Purchased Property Services		\$696.00		\$696.00
500 Other Purchased Services				
510 Student Transportation Services		2,672.21		2,672.21
580 Travel		254.52		254.52
Total Other Purchased Services		\$2,926.73		\$2,926.73
600 Supplies				
610 General Supplies	1,871.86	2,698.04		4,569.90
640 Books and Periodicals	353.99	45.74		399.73
Total Supplies	\$2,225.85	\$2,743.78		\$4,969.63
800 Other Objects				
810 Dues and Fees		244.00		244.00
890 Miscellaneous Expenditures			5,650.00	5,650.00
Total Other Objects		\$244.00	\$5,650.00	\$5,894.00
Total 2120 Guidance Services	\$656,085.52	\$1,179,239.41	\$5,650.00	\$1,840,974.93

General Fund (10)

2130 Attendance Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

39,724.35

Total Personnel Services – Salaries

\$39,724.35

200 Personnel Services – Employee Benefits

220 Social Security Contributions

2,848.98

230 PSERS Retirement Contributions

13,298.30

260 Workers' Compensation

300.00

270 Group Insurance – Self-Insurance

11,835.26

Total Personnel Services – Employee Benefits

\$28,282.54

Total 2130 Attendance Services

\$68,006.89

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	149,411.90	211,671.20		361,083.10
Total Personnel Services – Salaries	\$149,411.90	\$211,671.20		\$361,083.10
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	328.63	428.83		757.46
220 Social Security Contributions	11,182.00	16,132.73		27,314.73
230 PSERS Retirement Contributions	50,206.05	69,532.78		119,738.83
260 Workers' Compensation	1,700.00	1,100.00		2,800.00
270 Group Insurance – Self-Insurance	89,637.18	694.46		90,331.64
Total Personnel Services – Employee Benefits	\$153,053.86	\$87,888.80		\$240,942.66
300 Purchased Professional and Technical Services				
330 Other Professional Services	20,618.75	20,618.75		41,237.50
Total Purchased Professional and Technical Services	\$20,618.75	\$20,618.75		\$41,237.50
500 Other Purchased Services				
580 Travel	605.53	799.80		1,405.33
Total Other Purchased Services	\$605.53	\$799.80		\$1,405.33
600 Supplies				
610 General Supplies	1,198.01	4,459.93		5,657.94
640 Books and Periodicals		4,730.42		4,730.42
Total Supplies	\$1,198.01	\$9,190.35		\$10,388.36
700 Property				
752 Capital Equipment – Original and Additional	249.99			249.99
Total Property	\$249.99			\$249.99
Total 2140 Psychological Services	\$325,138.04	\$330,168.90		\$655,306.94

General Fund (10)

2200 Support Services – Instructional Staff

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	304,884.77	202,574.62		507,459.39
Total Personnel Services – Salaries	\$304,884.77	\$202,574.62		\$507,459.39
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	388.30	133.76		522.06
220 Social Security Contributions	22,834.15	15,455.43		38,289.58
230 PSERS Retirement Contributions	101,505.29	67,752.76		169,258.05
240 Tuition Reimbursement	266,014.50	262,023.99		528,038.49
260 Workers' Compensation	2,300.00	800.00		3,100.00
270 Group Insurance – Self-Insurance	32,722.04	47,598.04		80,320.08
Total Personnel Services – Employee Benefits	\$425,764.28	\$393,763.98		\$819,528.26
300 Purchased Professional and Technical Services				
330 Other Professional Services	497.93	1,697.92	15,146.20	17,342.05
360 Employee Training and Development Services	7,240.25	9,942.34	11,986.92	29,169.51
Total Purchased Professional and Technical Services	\$7,738.18	\$11,640.26	\$27,133.12	\$46,511.56
400 Purchased Property Services				
430 Repairs and Maintenance Services	1,610.00	690.00		2,300.00
Total Purchased Property Services	\$1,610.00	\$690.00		\$2,300.00
600 Supplies				
610 General Supplies	11,170.30	3,063.80	20,078.64	34,312.74
630 Food		340.00		340.00
640 Books and Periodicals		13,916.07		13,916.07
650 Supplies & Fees – Technology Related	11,798.78	11,798.77		23,597.55
Total Supplies	\$22,969.08	\$29,118.64	\$20,078.64	\$72,166.36
Total 2200 Support Services – Instructional Staff	\$762,966.31	\$637,787.50	\$47,211.76	\$1,447,965.57

General Fund (10)

2220 Technology Support Services

600 Supplies

650 Supplies & Fees – Technology Related

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Supplies	\$11,798.78	\$11,798.77		\$23,597.55
Total 2220 Technology Support Services	\$11,798.78	\$11,798.77		\$23,597.55

General Fund (10)

2240 Computer-Assisted Instruction Support Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

85,412.44

85,412.44

Total Personnel Services – Salaries

\$85,412.44

\$85,412.44

200 Personnel Services – Employee Benefits

220 Social Security Contributions

6,517.84

6,517.84

230 PSERS Retirement Contributions

28,532.40

28,532.40

270 Group Insurance – Self-Insurance

2,065.05

2,065.05

Total Personnel Services – Employee Benefits

\$37,115.29

\$37,115.29

Total 2240 Computer-Assisted Instruction Support Services

\$122,527.73

\$122,527.73

General Fund (10)

2250 School Library Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	304,807.53	103,887.93		408,695.46
Total Personnel Services – Salaries	\$304,807.53	\$103,887.93		\$408,695.46
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	388.30	133.76		522.06
220 Social Security Contributions	22,828.26	7,947.31		30,775.57
230 PSERS Retirement Contributions	101,479.46	34,821.30		136,300.76
260 Workers' Compensation	2,300.00	800.00		3,100.00
270 Group Insurance – Self-Insurance	32,722.04	45,532.99		78,255.03
Total Personnel Services – Employee Benefits	\$159,718.06	\$89,235.36		\$248,953.42
400 Purchased Property Services				
430 Repairs and Maintenance Services	1,610.00	690.00		2,300.00
Total Purchased Property Services	\$1,610.00	\$690.00		\$2,300.00
600 Supplies				
610 General Supplies	10,857.80	2,857.67		13,715.47
640 Books and Periodicals		13,916.07		13,916.07
Total Supplies	\$10,857.80	\$16,773.74		\$27,631.54
Total 2250 School Library Services	\$476,993.39	\$210,587.03		\$687,580.42

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	77.24	6,228.75		6,305.99
Total Personnel Services – Salaries	\$77.24	\$6,228.75		\$6,305.99
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	5.89	467.10		472.99
230 PSERS Retirement Contributions	25.83	2,073.90		2,099.73
240 Tuition Reimbursement	266,014.50	262,023.99		528,038.49
Total Personnel Services – Employee Benefits	\$266,046.22	\$264,564.99		\$530,611.21
300 Purchased Professional and Technical Services				
330 Other Professional Services	497.93	1,697.92	15,146.20	17,342.05
360 Employee Training and Development Services	7,240.25	9,942.34	11,986.92	29,169.51
Total Purchased Professional and Technical Services	\$7,738.18	\$11,640.26	\$27,133.12	\$46,511.56
600 Supplies				
610 General Supplies	312.50	206.13	6,728.00	7,246.63
630 Food		340.00		340.00
Total Supplies	\$312.50	\$546.13	\$6,728.00	\$7,586.63
Total 2270 Instructional Staff Professional Development Services	\$274,174.14	\$282,980.13	\$33,861.12	\$591,015.39

General Fund (10)

2280 Nonpublic Support Services

600 Supplies

610 General Supplies

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Supplies			13,350.64	13,350.64
Total 2280 Nonpublic Support Services			\$13,350.64	\$13,350.64

General Fund (10)

2300 Support Services – Administration

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,074,969.89	1,155,611.06		3,067,396.08
Total Personnel Services – Salaries	\$1,074,969.89	\$1,155,611.06		\$3,067,396.08
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,650.82	4,588.26		9,903.87
220 Social Security Contributions	80,189.72	86,448.55		226,695.42
230 PSERS Retirement Contributions	364,119.30	385,019.95		1,028,601.60
260 Workers' Compensation	8,500.00	8,900.00		23,800.00
270 Group Insurance – Self-Insurance	219,234.19	209,825.76		491,093.84
299 All Other Employee Benefits	7,010.43			33,532.51
Total Personnel Services – Employee Benefits	\$682,704.46	\$694,782.52		\$1,813,627.24
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				764.15
330 Other Professional Services				115,450.63
340 Technical Services				146,118.97
Total Purchased Professional and Technical Services				\$262,333.75
400 Purchased Property Services				
430 Repairs and Maintenance Services		437.26		487.26
440 Rentals				10,183.36
Total Purchased Property Services		\$437.26		\$10,670.62
500 Other Purchased Services				
520 Insurance – General				300.00
530 Communications				50,039.39
549 Other Advertising/Public Relations				24,458.27
550 Printing and Binding				4,140.45
580 Travel		42.51		4,513.49
Total Other Purchased Services		\$42.51		\$83,451.60
600 Supplies				
610 General Supplies	129.30	8,546.78		14,703.15
630 Food		3,334.87		15,091.65
640 Books and Periodicals		88.94		968.18
Total Supplies	\$129.30	\$11,970.59		\$30,762.98
700 Property				
752 Capital Equipment – Original and Additional				24.99
Total Property				\$24.99
800 Other Objects				
810 Dues and Fees	595.00			36,115.03
820 Claims and Judgments Against the LEA				24,626.18
Total Other Objects	\$595.00			\$60,741.21
Total 2300 Support Services – Administration	\$1,758,398.65	\$1,862,843.94		\$5,329,008.47

General Fund (10)

2310 Board Services

Elementary Secondary Federal Total

300 Purchased Professional and Technical Services

310 Official / Administrative Services 764.15

Total Purchased Professional and Technical Services \$764.15

500 Other Purchased Services

520 Insurance – General 100.00

549 Other Advertising/Public Relations 4,072.48

Total Other Purchased Services \$4,172.48

600 Supplies

610 General Supplies 697.38

640 Books and Periodicals 156.29

Total Supplies \$853.67

800 Other Objects

810 Dues and Fees 17,775.00

820 Claims and Judgments Against the LEA 24,626.18

Total Other Objects \$42,401.18

Total 2310 Board Services \$48,191.48

General Fund (10)

2320 Board Treasurer Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

520 Insurance – General

100.00

Total Other Purchased Services

\$100.00

Total 2320 Board Treasurer Services

\$100.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				146,118.97
Total Purchased Professional and Technical Services				\$146,118.97
500 <u>Other Purchased Services</u>				
520 Insurance – General				100.00
Total Other Purchased Services				\$100.00
Total 2330 Tax Assessment and Collection Services				\$146,218.97

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

111,514.71

Total Purchased Professional and Technical Services

\$111,514.71

Total 2350 Legal and Accounting Services

\$111,514.71

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

560,370.13

Total Personnel Services – Salaries

\$560,370.13

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,533.67

220 Social Security Contributions

38,715.77

230 PSERS Retirement Contributions

184,212.78

260 Workers' Compensation

4,100.00

270 Group Insurance – Self-Insurance

47,798.02

299 All Other Employee Benefits

26,522.08

Total Personnel Services – Employee Benefits

\$302,882.32

500 Other Purchased Services

580 Travel

4,036.78

Total Other Purchased Services

\$4,036.78

600 Supplies

610 General Supplies

3,766.05

630 Food

9,471.53

640 Books and Periodicals

109.00

Total Supplies

\$13,346.58

800 Other Objects

810 Dues and Fees

4,098.00

Total Other Objects

\$4,098.00

Total 2360 Office of the Superintendent / Executive Director Services

\$884,733.81

General Fund (10)

2370 Community Relations Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

63,564.80

Total Personnel Services – Salaries

\$63,564.80

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

131.12

220 Social Security Contributions

4,629.63

230 PSERS Retirement Contributions

21,249.80

260 Workers' Compensation

500.00

270 Group Insurance – Self-Insurance

16,431.92

Total Personnel Services – Employee Benefits

\$42,942.47

500 Other Purchased Services

530 Communications

2,810.10

550 Printing and Binding

4,140.45

580 Travel

434.20

Total Other Purchased Services

\$7,384.75

600 Supplies

610 General Supplies

1,563.64

630 Food

2,285.25

Total Supplies

\$3,848.89

700 Property

752 Capital Equipment – Original and Additional

24.99

Total Property

\$24.99

Total 2370 Community Relations Services

\$117,765.90

General Fund (10)

2380 Office of the Principal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,074,969.89	1,155,611.06		2,230,580.95
Total Personnel Services – Salaries	\$1,074,969.89	\$1,155,611.06		\$2,230,580.95
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,650.82	4,588.26		8,239.08
220 Social Security Contributions	80,189.72	86,448.55		166,638.27
230 PSERS Retirement Contributions	364,119.30	385,019.95		749,139.25
260 Workers' Compensation	8,500.00	8,900.00		17,400.00
270 Group Insurance – Self-Insurance	219,234.19	209,825.76		429,059.95
299 All Other Employee Benefits	7,010.43			7,010.43
Total Personnel Services – Employee Benefits	\$682,704.46	\$694,782.52		\$1,377,486.98
400 Purchased Property Services				
430 Repairs and Maintenance Services		437.26		437.26
Total Purchased Property Services		\$437.26		\$437.26
500 Other Purchased Services				
580 Travel		42.51		42.51
Total Other Purchased Services		\$42.51		\$42.51
600 Supplies				
610 General Supplies	129.30	8,546.78		8,676.08
630 Food		3,334.87		3,334.87
640 Books and Periodicals		88.94		88.94
Total Supplies	\$129.30	\$11,970.59		\$12,099.89
800 Other Objects				
810 Dues and Fees	595.00			595.00
Total Other Objects	\$595.00			\$595.00
Total 2380 Office of the Principal Services	\$1,758,398.65	\$1,862,843.94		\$3,621,242.59

General Fund (10)

2390 Other Administration Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
--	-------------------	------------------	----------------	--------------

100 Personnel Services – Salaries

100 Personnel Services – Salaries				212,880.20
-----------------------------------	--	--	--	------------

Total Personnel Services – Salaries				\$212,880.20
--	--	--	--	---------------------

200 Personnel Services – Employee Benefits

220 Social Security Contributions				16,711.75
-----------------------------------	--	--	--	-----------

230 PSERS Retirement Contributions				73,999.77
------------------------------------	--	--	--	-----------

260 Workers' Compensation				1,800.00
---------------------------	--	--	--	----------

270 Group Insurance – Self-Insurance				(2,196.05)
--------------------------------------	--	--	--	------------

Total Personnel Services – Employee Benefits				\$90,315.47
---	--	--	--	--------------------

300 Purchased Professional and Technical Services

330 Other Professional Services				3,935.92
---------------------------------	--	--	--	----------

Total Purchased Professional and Technical Services				\$3,935.92
--	--	--	--	-------------------

400 Purchased Property Services

430 Repairs and Maintenance Services				50.00
--------------------------------------	--	--	--	-------

440 Rentals				10,183.36
-------------	--	--	--	-----------

Total Purchased Property Services				\$10,233.36
--	--	--	--	--------------------

500 Other Purchased Services

530 Communications				47,229.29
--------------------	--	--	--	-----------

549 Other Advertising/Public Relations				20,385.79
--	--	--	--	-----------

Total Other Purchased Services				\$67,615.08
---------------------------------------	--	--	--	--------------------

600 Supplies

640 Books and Periodicals				613.95
---------------------------	--	--	--	--------

Total Supplies				\$613.95
-----------------------	--	--	--	-----------------

800 Other Objects

810 Dues and Fees				13,647.03
-------------------	--	--	--	-----------

Total Other Objects				\$13,647.03
----------------------------	--	--	--	--------------------

Total 2390 Other Administration Services				\$399,241.01
---	--	--	--	---------------------

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				462,612.03
Total Personnel Services – Salaries				\$462,612.03
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				967.39
220 Social Security Contributions				34,483.36
230 PSERS Retirement Contributions				147,237.04
260 Workers' Compensation				3,600.00
270 Group Insurance – Self-Insurance				88,366.62
Total Personnel Services – Employee Benefits				\$274,654.41
300 Purchased Professional and Technical Services				
330 Other Professional Services				5,000.00
350 Security / Safety Services				9,444.00
Total Purchased Professional and Technical Services				\$14,444.00
400 Purchased Property Services				
410 Cleaning Services				399.84
430 Repairs and Maintenance Services				1,228.00
Total Purchased Property Services				\$1,627.84
500 Other Purchased Services				
580 Travel				176.10
Total Other Purchased Services				\$176.10
600 Supplies				
610 General Supplies				17,272.27
Total Supplies				\$17,272.27
Total 2400 Support Services – Pupil Health				\$770,786.65

General Fund (10)

2420 Medical Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

5,000.00

350 Security / Safety Services

9,444.00

Total Purchased Professional and Technical Services

\$14,444.00

400 Purchased Property Services

410 Cleaning Services

399.84

Total Purchased Property Services

\$399.84

Total 2420 Medical Services

\$14,843.84

General Fund (10)

2430 Dental Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

3,674.72

Total Personnel Services – Salaries

\$3,674.72

200 Personnel Services – Employee Benefits

220 Social Security Contributions

281.12

Total Personnel Services – Employee Benefits

\$281.12

600 Supplies

610 General Supplies

1,475.23

Total Supplies

\$1,475.23

Total 2430 Dental Services

\$5,431.07

General Fund (10)

2500 Support Services – Business

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			482,512.39
Total Personnel Services – Salaries				\$482,512.39
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			1,903.13
	220 Social Security Contributions			35,671.24
	230 PSERS Retirement Contributions			157,201.02
	260 Workers' Compensation			4,400.00
	270 Group Insurance – Self-Insurance			114,201.69
Total Personnel Services – Employee Benefits				\$313,377.08
300	<u>Purchased Professional and Technical Services</u>			
	330 Other Professional Services			22,162.89
	340 Technical Services			2,120.95
Total Purchased Professional and Technical Services				\$24,283.84
400	<u>Purchased Property Services</u>			
	430 Repairs and Maintenance Services			5,213.80
	490 Other Purchased Property Services			1,768.51
Total Purchased Property Services				\$6,982.31
500	<u>Other Purchased Services</u>			
	550 Printing and Binding			4,991.58
	580 Travel			1,614.32
Total Other Purchased Services				\$6,605.90
600	<u>Supplies</u>			
	610 General Supplies			6,774.94
Total Supplies				\$6,774.94
800	<u>Other Objects</u>			
	810 Dues and Fees			372.00
Total Other Objects				\$372.00
Total 2500 Support Services – Business				\$840,908.46

General Fund (10)

2519 Other Fiscal Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 482,512.39

Total Personnel Services – Salaries \$482,512.39

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 1,903.13

220 Social Security Contributions 35,671.24

230 PSERS Retirement Contributions 157,201.02

260 Workers' Compensation 4,400.00

270 Group Insurance – Self-Insurance 114,201.69

Total Personnel Services – Employee Benefits \$313,377.08

300 Purchased Professional and Technical Services

330 Other Professional Services 22,162.89

340 Technical Services 2,120.95

Total Purchased Professional and Technical Services \$24,283.84

400 Purchased Property Services

430 Repairs and Maintenance Services 5,213.80

490 Other Purchased Property Services 1,768.51

Total Purchased Property Services \$6,982.31

500 Other Purchased Services

580 Travel 1,614.32

Total Other Purchased Services \$1,614.32

600 Supplies

610 General Supplies 6,774.94

Total Supplies \$6,774.94

800 Other Objects

810 Dues and Fees 372.00

Total Other Objects \$372.00

Total 2519 Other Fiscal Services \$835,916.88

General Fund (10)

2540 Printing, Publishing and Duplicating Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

550 Printing and Binding

4,991.58

Total Other Purchased Services

\$4,991.58

Total 2540 Printing, Publishing and Duplicating Services

\$4,991.58

General Fund (10)

2620 Operation of Buildings Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				1,733,393.68
Total Personnel Services – Salaries				\$1,733,393.68
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				4,570.23
220 Social Security Contributions				127,849.70
230 PSERS Retirement Contributions				565,821.04
260 Workers' Compensation				14,000.00
270 Group Insurance – Self-Insurance				947,522.20
Total Personnel Services – Employee Benefits				\$1,659,763.17
300 Purchased Professional and Technical Services				
350 Security / Safety Services				12,887.50
Total Purchased Professional and Technical Services				\$12,887.50
400 Purchased Property Services				
410 Cleaning Services				48,614.16
420 Utility Services				240,864.97
430 Repairs and Maintenance Services				557,810.70
Total Purchased Property Services				\$847,289.83
500 Other Purchased Services				
523 General Property and Liability Insurance				244,033.00
530 Communications				49,819.55
580 Travel				1,435.45
Total Other Purchased Services				\$295,288.00
600 Supplies				
610 General Supplies	206,781.71	180,094.05		386,875.76
620 Energy				906,743.85
640 Books and Periodicals				15,847.24
Total Supplies	\$206,781.71	\$180,094.05		\$1,309,466.85
700 Property				
752 Capital Equipment – Original and Additional				59,781.45
Total Property				\$59,781.45
800 Other Objects				
810 Dues and Fees				337.00
Total Other Objects				\$337.00
Total 2620 Operation of Buildings Services	\$206,781.71	\$180,094.05		\$5,918,207.48

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				74,036.13
Total Purchased Property Services				\$74,036.13
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				\$74,036.13

General Fund (10)

2660 Safety and Security Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

350 Security / Safety Services

94,950.00

Total Purchased Professional and Technical Services

\$94,950.00

500 Other Purchased Services

591 Services Purchased Locally

15,308.19

Total Other Purchased Services

\$15,308.19

Total 2660 Safety and Security Services

\$110,258.19

General Fund (10)

2700 Student Transportation Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				61,921.60
Total Personnel Services – Salaries				\$61,921.60
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				128.92
220 Social Security Contributions				4,605.78
230 PSERS Retirement Contributions				20,700.42
260 Workers' Compensation				500.00
270 Group Insurance – Self-Insurance				125,213.69
Total Personnel Services – Employee Benefits				\$151,148.81
300 Purchased Professional and Technical Services				
330 Other Professional Services				595.00
Total Purchased Professional and Technical Services				\$595.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				8,204.00
Total Purchased Property Services				\$8,204.00
500 Other Purchased Services				
513 Contracted Carriers			16,712.57	3,703,430.28
516 Student Transportation Services From the IU			8,170.36	33,890.81
Total Other Purchased Services			\$24,882.93	\$3,737,321.09
600 Supplies				
610 General Supplies				7,582.82
Total Supplies				\$7,582.82
Total 2700 Student Transportation Services			\$24,882.93	\$3,966,773.32

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

61,921.60

Total Personnel Services – Salaries

\$61,921.60

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

128.92

220 Social Security Contributions

4,605.78

230 PSERS Retirement Contributions

20,700.42

260 Workers' Compensation

500.00

270 Group Insurance – Self-Insurance

125,213.69

Total Personnel Services – Employee Benefits

\$151,148.81

Total 2710 Supervision of Student Transportation Services

\$213,070.41

General Fund (10)

2719 Supervision of Student Transportation Services – All Other Supervision

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

61,921.60

Total Personnel Services – Salaries

\$61,921.60

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

128.92

220 Social Security Contributions

4,605.78

230 PSERS Retirement Contributions

20,700.42

260 Workers' Compensation

500.00

270 Group Insurance – Self-Insurance

125,213.69

Total Personnel Services – Employee Benefits

\$151,148.81

Total 2719 Supervision of Student Transportation Services – All Other Supervision

\$213,070.41

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2720 Vehicle Operation Services				
400 Purchased Property Services				
430 Repairs and Maintenance Services				8,204.00
Total Purchased Property Services				\$8,204.00
500 Other Purchased Services				
513 Contracted Carriers			16,712.57	3,373,420.86
516 Student Transportation Services From the IU			8,170.36	33,890.81
Total Other Purchased Services			\$24,882.93	\$3,407,311.67
600 Supplies				
610 General Supplies				7,582.82
Total Supplies				\$7,582.82
Total 2720 Vehicle Operation Services			\$24,882.93	\$3,423,098.49

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				330,009.42
Total Other Purchased Services				\$330,009.42
Total 2750 Nonpublic Transportation				\$330,009.42

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2790 Other Student Transportation Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				595.00
Total Purchased Professional and Technical Services				\$595.00
Total 2790 Other Student Transportation Services				\$595.00

General Fund (10)

2800 Support Services – Central

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>				
	100 Personnel Services – Salaries				922,859.51
Total Personnel Services – Salaries					\$922,859.51
200	<u>Personnel Services – Employee Benefits</u>				
	210 Group Insurance – Contracted Provider				2,302.64
	220 Social Security Contributions				69,099.70
	230 PSERS Retirement Contributions				303,235.37
	240 Tuition Reimbursement				23,091.00
	260 Workers' Compensation				7,600.00
	270 Group Insurance – Self-Insurance				90,613.92
Total Personnel Services – Employee Benefits					\$495,942.63
300	<u>Purchased Professional and Technical Services</u>				
	330 Other Professional Services				15,093.78
	340 Technical Services				8,062.83
	360 Employee Training and Development Services				49,382.88
Total Purchased Professional and Technical Services					\$72,539.49
400	<u>Purchased Property Services</u>				
	430 Repairs and Maintenance Services				131,281.80
Total Purchased Property Services					\$131,281.80
500	<u>Other Purchased Services</u>				
	530 Communications				102,021.77
	580 Travel				5,146.87
Total Other Purchased Services					\$107,168.64
600	<u>Supplies</u>				
	610 General Supplies				2,220.10
	630 Food				13.58
Total Supplies					\$2,233.68
700	<u>Property</u>				
	752 Capital Equipment – Original and Additional				21,280.62
Total Property					\$21,280.62
800	<u>Other Objects</u>				
	810 Dues and Fees				500.00
Total Other Objects					\$500.00
Total 2800 Support Services – Central					\$1,753,806.37

General Fund (10)

2820 Information Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				809,869.61
Total Personnel Services – Salaries				\$809,869.61
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				2,302.64
220 Social Security Contributions				60,541.67
230 PSERS Retirement Contributions				265,880.85
260 Workers' Compensation				7,600.00
270 Group Insurance – Self-Insurance				88,813.92
Total Personnel Services – Employee Benefits				\$425,139.08
400 Purchased Property Services				
430 Repairs and Maintenance Services				10,637.50
Total Purchased Property Services				\$10,637.50
500 Other Purchased Services				
580 Travel				3,781.71
Total Other Purchased Services				\$3,781.71
600 Supplies				
630 Food				13.58
Total Supplies				\$13.58
Total 2820 Information Services				\$1,249,441.48

General Fund (10)

2822 Internal Information Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				809,869.61
Total Personnel Services – Salaries				\$809,869.61
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				2,302.64
220 Social Security Contributions				60,541.67
230 PSERS Retirement Contributions				265,880.85
260 Workers' Compensation				7,600.00
270 Group Insurance – Self-Insurance				88,813.92
Total Personnel Services – Employee Benefits				\$425,139.08
400 Purchased Property Services				
430 Repairs and Maintenance Services				10,637.50
Total Purchased Property Services				\$10,637.50
500 Other Purchased Services				
580 Travel				3,781.71
Total Other Purchased Services				\$3,781.71
600 Supplies				
630 Food				13.58
Total Supplies				\$13.58
Total 2822 Internal Information Services				\$1,249,441.48

General Fund (10)

2830 Staff Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				112,989.90
Total Personnel Services – Salaries				\$112,989.90
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				8,558.03
230 PSERS Retirement Contributions				37,354.52
240 Tuition Reimbursement				23,091.00
270 Group Insurance – Self-Insurance				1,800.00
Total Personnel Services – Employee Benefits				\$70,803.55
300 Purchased Professional and Technical Services				
330 Other Professional Services				15,093.78
360 Employee Training and Development Services				49,382.88
Total Purchased Professional and Technical Services				\$64,476.66
500 Other Purchased Services				
580 Travel				1,365.16
Total Other Purchased Services				\$1,365.16
600 Supplies				
610 General Supplies				2,071.10
Total Supplies				\$2,071.10
800 Other Objects				
810 Dues and Fees				500.00
Total Other Objects				\$500.00
Total 2830 Staff Services				\$252,206.37

General Fund (10)

2831 Supervision of Staff Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

108,789.90

Total Personnel Services – Salaries

\$108,789.90

200 Personnel Services – Employee Benefits

220 Social Security Contributions

8,249.61

230 PSERS Retirement Contributions

35,950.46

270 Group Insurance – Self-Insurance

1,800.00

Total Personnel Services – Employee Benefits

\$46,000.07

Total 2831 Supervision of Staff Services

\$154,789.97

General Fund (10)

2832 Recruitment and Placement Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

980.00

Total Purchased Professional and Technical Services

\$980.00

500 Other Purchased Services

580 Travel

1,365.16

Total Other Purchased Services

\$1,365.16

600 Supplies

610 General Supplies

2,018.60

Total Supplies

\$2,018.60

800 Other Objects

810 Dues and Fees

500.00

Total Other Objects

\$500.00

Total 2832 Recruitment and Placement Services

\$4,863.76

General Fund (10)

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

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

9,180.00

Total Personnel Services – Employee Benefits

\$9,180.00

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

7,763.92

Total Purchased Professional and Technical Services

\$7,763.92

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

\$16,943.92

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				13,911.00
Total Personnel Services – Employee Benefits				\$13,911.00
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services				41,618.96
Total Purchased Professional and Technical Services				\$41,618.96
Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				\$55,529.96

General Fund (10)

2839 Other Staff Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 4,200.00

Total Personnel Services – Salaries \$4,200.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions 308.42

230 PSERS Retirement Contributions 1,404.06

Total Personnel Services – Employee Benefits \$1,712.48

300 Purchased Professional and Technical Services

330 Other Professional Services 14,113.78

Total Purchased Professional and Technical Services \$14,113.78

600 Supplies

610 General Supplies 52.50

Total Supplies \$52.50

Total 2839 Other Staff Services \$20,078.76

General Fund (10)

2840 Data Processing Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

8,062.83

Total Purchased Professional and Technical Services

\$8,062.83

400 Purchased Property Services

430 Repairs and Maintenance Services

120,644.30

Total Purchased Property Services

\$120,644.30

500 Other Purchased Services

530 Communications

102,021.77

Total Other Purchased Services

\$102,021.77

600 Supplies

610 General Supplies

149.00

Total Supplies

\$149.00

700 Property

752 Capital Equipment – Original and Additional

21,280.62

Total Property

\$21,280.62

Total 2840 Data Processing Services

\$252,158.52

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

38,371.78

596 Direct Payments To Intermediate Units

35,693.00

Total Other Purchased Services

\$74,064.78

Total 2900 Other Support Services

\$74,064.78

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

38,371.78

596 Direct Payments To Intermediate Units

35,693.00

Total Other Purchased Services

\$74,064.78

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$74,064.78

General Fund (10)

	<u>Total</u>
3000 Operation of Non-Instructional Services	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	827,553.88
Total Personnel Services – Salaries	\$827,553.88
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	659.97
220 Social Security Contributions	59,832.47
230 PSERS Retirement Contributions	249,483.89
250 Unemployment Compensation	1,599.30
260 Workers' Compensation	5,500.00
270 Group Insurance – Self-Insurance	53,680.41
Total Personnel Services – Employee Benefits	\$370,756.04
300 Purchased Professional and Technical Services	
330 Other Professional Services	11,096.88
350 Security / Safety Services	5,522.42
390 Other Purchased Professional and Technical Services	49,408.50
Total Purchased Professional and Technical Services	\$66,027.80
400 Purchased Property Services	
430 Repairs and Maintenance Services	22,990.65
440 Rentals	34,353.08
Total Purchased Property Services	\$57,343.73
500 Other Purchased Services	
520 Insurance – General	25,947.00
580 Travel	3,504.14
Total Other Purchased Services	\$29,451.14
600 Supplies	
610 General Supplies	102,125.66
630 Food	5,844.82
Total Supplies	\$107,970.48
700 Property	
752 Capital Equipment – Original and Additional	28,921.83
762 Capitalized Equipment - Replacement	6,087.96
Total Property	\$35,009.79
800 Other Objects	
810 Dues and Fees	7,131.16
860 Grants To Municipal and Community Service Organizations	1,000.00
890 Miscellaneous Expenditures	11,196.00
Total Other Objects	\$19,327.16
Total 3000 Operation of Non-Instructional Services	\$1,513,440.02

General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

6,996.00

7,656.00

Total Personnel Services – Salaries

\$6,996.00

\$7,656.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

260.39

309.50

230 PSERS Retirement Contributions

1,160.62

1,381.25

Total Personnel Services – Employee Benefits

\$1,421.01

\$1,690.75

600 Supplies

610 General Supplies

7,231.14

7,231.14

Total Supplies

\$7,231.14

\$7,231.14

Total 3300 Community Services

\$15,648.15

\$16,577.89

General Fund (10)

3400 Scholarships and Awards

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

919.38

Total Supplies

\$919.38

Total 3400 Scholarships and Awards

\$919.38

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

3,966,078.00

939 Other Fund Transfers

6,416,711.97

990 Miscellaneous Other Uses of Funds

1,573,300.00

Total Other Uses of Funds

\$11,956,089.97

Total 5000 Other Expenditures and Financing Uses

\$11,956,089.97

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
990 Miscellaneous Other Uses of Funds				1,573,300.00
Total Other Uses of Funds				\$1,573,300.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$1,573,300.00

General Fund (10)

5110 Debt Service

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

990 Miscellaneous Other Uses of Funds

1,573,300.00

Total Other Uses of Funds

\$1,573,300.00

Total 5110 Debt Service

\$1,573,300.00

General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

3,966,078.00

939 Other Fund Transfers

6,416,711.97

Total Other Uses of Funds

\$10,382,789.97

Total 5200 Interfund Transfers – Out

\$10,382,789.97

General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

3,966,078.00

Total Other Uses of Funds

\$3,966,078.00

Total 5230 Capital Projects Fund Transfers

\$3,966,078.00

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:48 AM

General Fund (10)

5240 Debt Service Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

6,412,559.70

Total Other Uses of Funds

\$6,412,559.70

Total 5240 Debt Service Fund Transfers

\$6,412,559.70

General Fund (10)

5250 Enterprise Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

4,152.27

Total Other Uses of Funds

\$4,152.27

Total 5250 Enterprise Fund Transfers

\$4,152.27

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:35 AM

Capital Reserve Fund - § 1431 (32)

2000 Support Services

700 Property

752 Capital Equipment – Original and Additional

Total

90,742.00

Total Property **\$90,742.00**

Total 2000 Support Services **\$90,742.00**

Capital Reserve Fund - § 1431 (32)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

700 Property

752 Capital Equipment – Original and Additional

90,742.00

Total Property

\$90,742.00

Total 2600 Operation and Maintenance of Plant Services

\$90,742.00

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:35 AM

Capital Reserve Fund - § 1431 (32)

2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)

Elementary

Secondary

Federal

Total

700 Property

752 Capital Equipment – Original and Additional

90,742.00

Total Property				\$90,742.00
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				\$90,742.00

Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services 2,518,857.00

Total Purchased Professional and Technical Services \$2,518,857.00

400 Purchased Property Services

430 Repairs and Maintenance Services 2,980,643.00

490 Other Purchased Property Services 20,952.00

Total Purchased Property Services \$3,001,595.00

600 Supplies

610 General Supplies 25,717.00

Total Supplies \$25,717.00

700 Property

752 Capital Equipment – Original and Additional 33,195.00

756 Capitalized Technology Equipment– Original 149,325.00

Total Property \$182,520.00

Total 4000 Facilities Acquisition, Construction and Improvement Services \$5,728,689.00

Capital Reserve Fund - § 1431 (32)

4400 Architecture and Engineering Services / Educational Specifications – Improvements

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

2,518,857.00

Total Purchased Professional and Technical Services

\$2,518,857.00

Total 4400 Architecture and Engineering Services / Educational Specifications – Improvements

\$2,518,857.00

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:43 AM

Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

2,980,643.00

490 Other Purchased Property Services

20,952.00

Total Purchased Property Services

\$3,001,595.00

600 Supplies

610 General Supplies

25,717.00

Total Supplies

\$25,717.00

700 Property

752 Capital Equipment – Original and Additional

33,195.00

756 Capitalized Technology Equipment – Original

149,325.00

Total Property

\$182,520.00

Total 4600 Existing Building Improvement Services

\$3,209,832.00

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:36 AM

Other Capital Projects Fund (39)

2000 Support Services

800 Other Objects

810 Dues and Fees

Total

69,558.00

Total Other Objects

\$69,558.00

Total 2000 Support Services

\$69,558.00

Other Capital Projects Fund (39)

2300 Support Services – Administration

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

69,558.00

Total Other Objects

\$69,558.00

Total 2300 Support Services – Administration

\$69,558.00

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:36 AM

Other Capital Projects Fund (39)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

69,558.00

Total Other Objects

\$69,558.00

Total 2390 Other Administration Services

\$69,558.00

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

538,032.00

Total Purchased Professional and Technical Services

\$538,032.00

400 Purchased Property Services

450 Construction Services

7,929,194.00

Total Purchased Property Services

\$7,929,194.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$8,467,226.00

Other Capital Projects Fund (39)

4400 Architecture and Engineering Services / Educational Specifications – Improvements

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

538,032.00

Total Purchased Professional and Technical Services

\$538,032.00

Total 4400 Architecture and Engineering Services / Educational Specifications – Improvements

\$538,032.00

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:42:44 AM

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

7,929,194.00

Total Purchased Property Services

\$7,929,194.00

Total 4600 Existing Building Improvement Services

\$7,929,194.00

Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 1,632,559.70

Total Other Objects \$1,632,559.70

900 Other Uses of Funds

910 Redemption of Principal 4,780,000.00

Total Other Uses of Funds \$4,780,000.00

Total 5000 Other Expenditures and Financing Uses \$6,412,559.70

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 <u>Other Objects</u>				
830 Interest				1,632,559.70
Total Other Objects				\$1,632,559.70
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				4,780,000.00
Total Other Uses of Funds				\$4,780,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$6,412,559.70

Debt Service Fund (40)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				1,632,559.70
Total Other Objects				\$1,632,559.70
900 Other Uses of Funds				
910 Redemption of Principal				4,780,000.00
Total Other Uses of Funds				\$4,780,000.00
Total 5110 Debt Service				\$6,412,559.70

	<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	36,817,003.89				
1200 Special Programs - Elementary / Secondary	13,056,823.33				
1300 Vocational Education	2,168,179.79				
1400 Other Instructional Programs - Elementary / Secondary	155,694.16				
Total Instruction	\$52,197,701.17				
2000 Support Services					
2100 Support Services - Students	2,564,288.76				
2200 Support Services - Instructional Staff	1,447,965.57				
2300 Support Services - Administration	5,329,008.47				
2400 Support Services - Pupil Health	770,786.65				
2500 Support Services - Business	840,908.46				
2600 Operation and Maintenance of Plant Services	6,102,501.80				
2700 Student Transportation Services	3,966,773.32				
2800 Support Services - Central	1,753,806.37				
2900 Other Support Services	74,064.78				
Total Support Services	\$22,850,104.18				
3000 Operation of Non-Instructional Services					
3200 Student Activities	1,495,942.75				
3300 Community Services	16,577.89				
3400 Scholarships and Awards	919.38				
Total Operation of Non-Instructional Services	\$1,513,440.02				
4000 Facilities Acquisition, Construction and Improvement Services					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,573,300.00				
5200 Interfund Transfers - Out	10,382,789.97				
Total Other Expenditures and Financing Uses	\$11,956,089.97				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$88,517,335.34				

	<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					36,817,003.89
1200 Special Programs - Elementary / Secondary					13,056,823.33
1300 Vocational Education					2,168,179.79
1400 Other Instructional Programs - Elementary / Secondary					155,694.16
Total Instruction					\$52,197,701.17
2000 Support Services					
2100 Support Services - Students					2,564,288.76
2200 Support Services - Instructional Staff					1,447,965.57
2300 Support Services - Administration		69,558.00			5,398,566.47
2400 Support Services - Pupil Health					770,786.65
2500 Support Services - Business					840,908.46
2600 Operation and Maintenance of Plant Services	90,742.00				6,193,243.80
2700 Student Transportation Services					3,966,773.32
2800 Support Services - Central					1,753,806.37
2900 Other Support Services					74,064.78
Total Support Services	\$90,742.00	\$69,558.00			\$23,010,404.18
3000 Operation of Non-Instructional Services					
3200 Student Activities					1,495,942.75
3300 Community Services					16,577.89
3400 Scholarships and Awards					919.38
Total Operation of Non-Instructional Services					\$1,513,440.02
4000 Facilities Acquisition, Construction and Improvement Services					
4400 Architecture and Engineering Services / Educational Specifications - Improvements	2,518,857.00	538,032.00			3,056,889.00
4600 Existing Building Improvement Services	3,209,832.00	7,929,194.00			11,139,026.00
Total Facilities Acquisition, Construction and Improvement Services	\$5,728,689.00	\$8,467,226.00			\$14,195,915.00
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses			6,412,559.70		7,985,859.70
5200 Interfund Transfers - Out					10,382,789.97
Total Other Expenditures and Financing Uses			\$6,412,559.70		\$18,368,649.67
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$5,819,431.00	\$8,536,784.00	\$6,412,559.70		\$109,286,110.04

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:43:08 AM

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	34,516,012.00
Total Federally Funded salaries subject to PSERS withholding	755,321.00
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	
Expenditures Funded with Carry over Title I Funds	885,610.00
	<hr/>
Total Title I Expenditure Data	\$885,610.00
	<hr/>

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	4,567,432.00	2,569,181.00	7,136,613.00
	272 Self-Insurance Dental Benefits	287,282.00	161,596.00	448,878.00
	275 Self-Insurance Eye Care Benefits	79,611.00	44,781.00	124,392.00
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$4,934,325.00	\$2,775,558.00	\$7,709,883.00
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits		268,753.00	268,753.00
	272 Self-Insurance Dental Benefits		8,082.00	8,082.00
	275 Self-Insurance Eye Care Benefits		2,813.00	2,813.00
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL		\$279,648.00	\$279,648.00
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$4,934,325.00	\$3,055,206.00	\$7,989,531.00

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:43:12 AM

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	610,697.00	1,174,968.00	1,785,665.00	622,249.00	1,218,725.00	1,840,974.00
2140 Psychological Services	357,942.61	89,485.65	447,428.26	524,245.00	131,061.00	655,306.00
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services	10,595.33	91,660.00	102,255.33	16,871.00	94,643.00	111,514.00
2420 Medical Services	2,659.78	12,894.51	15,554.29	2,508.00	12,335.00	14,843.00
2440 Nursing Services	129,705.00	628,805.00	758,510.00	126,836.00	623,675.00	750,511.00
2700 Student Transportation Services	503,536.00	3,279,928.00	3,783,464.00	496,932.00	3,469,841.00	3,966,773.00
Total	\$1,615,135.72	\$5,277,741.16	\$6,892,876.88	\$1,789,641.00	\$5,550,280.00	\$7,339,921.00

(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		50,020,000.00		1,068,728.00	8,631,178.00	2,473,955.00	118,631,000.00	180,824,861.00
2. Additional Debt Incurred During Year		36,125,000.00		52,382.00	322,055.00		85,000.00	36,584,437.00
3. Retirements and Repayments		4,780,000.00				73,079.00		4,853,079.00
4. Debt at End of Fiscal Year		81,365,000.00		1,121,110.00	8,953,233.00	2,400,876.00	118,716,000.00	212,556,219.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		81,365,000.00		1,121,110.00	8,953,233.00	2,400,876.00	118,716,000.00	212,556,219.00
7. Current Portion P&I - Due within 1 year		8,169,123.00		112,111.00				8,281,234.00
8. Interest Paid during current fiscal year		1,632,559.71						1,632,559.71

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	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						33,323.00		33,323.00
2. Additional Debt Incurred During Year						3,644.00		3,644.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year						36,967.00		36,967.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest						36,967.00		36,967.00
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					1,573,300.00
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund	4,780,000.00		1,632,559.70	6,412,559.70	
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			\$4,780,000.00		\$1,632,559.70	\$6,412,559.70	\$1,573,300.00

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						

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:43:15 AM

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	10/2018		36,125,000.00		36,125,000.00	2,426,797.00	
General Obligation Bonds/Notes – CIB	10/2017	11,940,000.00		5,000.00	11,935,000.00	496,431.00	245,730.00
General Obligation Bonds/Notes – CIB	05/2016	9,990,000.00		5,000.00	9,985,000.00	274,595.00	269,730.00
General Obligation Bonds/Notes – CIB	05/2015	14,190,000.00		5,000.00	14,185,000.00	556,700.00	551,775.00
General Obligation Bonds/Notes – CIB	10/2013	4,725,000.00		4,725,000.00			94,500.00
General Obligation Bonds/Notes – CIB	11/2012	9,175,000.00		40,000.00	9,135,000.00	4,414,600.00	470,824.71
Other Long Term Debt/Liabilities		1,068,728.00	52,382.00		1,121,110.00	112,111.00	
Compensated Absences		2,473,955.00		73,079.00	2,400,876.00		
Other Post-Employment Benefits (OPEB)		8,631,178.00	322,055.00		8,953,233.00		
Net Pension Liability		118,631,000.00	85,000.00		118,716,000.00		
Totals for Debt Entered:		\$180,824,861.00	\$36,584,437.00	\$4,853,079.00	\$212,556,219.00	\$8,281,234.00	\$1,632,559.71

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			
Compensated Absences		33,323.00	3,644.00		36,967.00		
Totals for Debt Entered:		\$33,323.00	\$3,644.00		\$36,967.00		

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	4,098,404.28
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	3,894.41
Section 1 Total	\$4,102,298.69

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	118,003.35	492,697.11	610,700.46
6 Brick and Mortar Charter Schools		25,566.00	25,566.00
7 Cyber Charter Schools	719,444.73	269,082.63	988,527.36
8 Career and Technology Centers	1,761,587.51		1,761,587.51
9 Approved Private Schools		22,905.03	22,905.03
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	33,115.45		33,115.45
12 Juvenile Detention Centers	9,908.53		9,908.53
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	646,093.94	3,894.41	649,988.35
Section 2 Total	\$3,288,153.51	\$814,145.18	\$4,102,298.69

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 635,306.00

Total Personnel Services – Salaries \$635,306.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 1,011.00

220 Social Security Contributions 47,043.00

230 PSERS Retirement Contributions 206,649.00

250 Unemployment Compensation 567.00

260 Workers' Compensation 5,692.00

270 Group Insurance – Self-Insurance 279,648.00

299 All Other Employee Benefits 3,644.00

Total Personnel Services – Employee Benefits \$544,254.00

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services 18,514.00

Total Purchased Professional and Technical Services \$18,514.00

400 Purchased Property Services

410 Cleaning Services 5,000.00

430 Repairs and Maintenance Services 37,035.00

460 Extermination Services 3,255.00

Total Purchased Property Services \$45,290.00

500 Other Purchased Services

570 Food Service Management 89,883.00

580 Travel 2,448.00

Total Other Purchased Services \$92,331.00

600 Supplies

610 General Supplies 62,570.00

630 Food 1,181,467.00

Total Supplies \$1,244,037.00

700 Property

740 Depreciation 16,748.00

Total Property \$16,748.00

800 Other Objects

810 Dues and Fees 387.00

Total Other Objects \$387.00

Total 3000 Operation of Non-Instructional Services \$2,596,867.00

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				635,306.00
Total Personnel Services – Salaries				\$635,306.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,011.00
220 Social Security Contributions				47,043.00
230 PSERS Retirement Contributions				206,649.00
250 Unemployment Compensation				567.00
260 Workers' Compensation				5,692.00
270 Group Insurance – Self-Insurance				279,648.00
299 All Other Employee Benefits				3,644.00
Total Personnel Services – Employee Benefits				\$544,254.00
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				18,514.00
Total Purchased Professional and Technical Services				\$18,514.00
400 Purchased Property Services				
410 Cleaning Services				5,000.00
430 Repairs and Maintenance Services				37,035.00
460 Extermination Services				3,255.00
Total Purchased Property Services				\$45,290.00
500 Other Purchased Services				
570 Food Service Management				89,883.00
580 Travel				2,448.00
Total Other Purchased Services				\$92,331.00
600 Supplies				
610 General Supplies				62,570.00
630 Food				1,181,467.00
Total Supplies				\$1,244,037.00
700 Property				
740 Depreciation				16,748.00
Total Property				\$16,748.00
800 Other Objects				
810 Dues and Fees				387.00
Total Other Objects				\$387.00
Total 3100 Food Services				\$2,596,867.00

	<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	2,596,867.00				2,596,867.00
Total Operation of Non-Instructional Services	\$2,596,867.00				\$2,596,867.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$2,596,867.00				\$2,596,867.00

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:43:29 AM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10	Central Manor El Sch	7141	4,119,389.00	742,114.00	1,765,452.00	318,049.00	107,503.00	34,701.00	7,087,208.00	
	Conestoga El Sch	2516	2,059,695.00	379,051.00	882,726.00	162,450.00	87,698.00	35,641.00	3,607,261.00	
	Eshleman El Sch	2629	2,285,597.00	425,141.00	979,541.00	182,203.00		28,496.00	3,900,978.00	
	Hambright El Sch	2626	3,999,794.00	726,853.00	1,714,197.00	311,508.00	333,195.00	33,830.00	7,119,377.00	
	Letort El Sch	2627	2,026,474.00	373,727.00	868,489.00	160,169.00		28,496.00	3,457,355.00	
	Manor Middle School	7410	3,894,900.00	737,257.00	1,669,243.00	315,967.00	147,433.00	28,975.00	6,793,775.00	
	Martic El Sch	2628	2,265,664.00	414,327.00	970,999.00	177,569.00	257,552.00	36,350.00	4,122,461.00	
	Marticville MS	5238	3,027,615.00	617,712.00	1,297,549.00	264,734.00		22,632.00	5,230,242.00	
	Penn Manor HS	2633	13,126,589.00	2,482,939.00	5,625,681.00	1,064,117.00		28,282.00	22,327,608.00	
	Pequea El Sch	2634	2,478,278.00	453,927.00	1,062,119.00	194,540.00	84,185.00	31,890.00	4,304,939.00	
Total			39,283,995.00	7,353,048.00	16,835,996.00	3,151,306.00	1,017,566.00	309,293.00	67,951,204.00	

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:43:32 AM

	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1441 Adjudicated / Court-Placed Programs	9,908	0
Total Instruction	\$9,908	\$0
TOTAL EXPENDITURES	\$9,908	\$0

LEA : 113365203 Penn Manor SD

Printed 12/11/2019 10:43:34 AM

	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
561 Tuition To Other School Districts Within the State	\$9,908	\$0
Total Other Instructional Programs - Elementary / Secondary	\$9,908	\$0
Total Instruction	\$9,908	\$0
TOTAL EXPENDITURES	\$9,908	\$0