

LEA Name : Palmerton Area SD
Address : 680 Fourth Street
Palmerton , PA 18071

County : Carbon
AUN Number : 121136503
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

Date 11/19/19



Board Secretary Signature

Date 11/18/19

Ryan Kish

Contact Person

rkish@palmerton.org

Contact Person E-mail Address

(610)826-7101 Ext :

Contact Person Telephone Number

Contact Person Fax Number

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

LEA Name : Palmerton Area SD
AUN Number : 121136503
County : Carbon

Audit Certification Due: 12/31/2019

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 11/18/19
Date

Auditing Firm:

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

Alan J. Lomonaco
Signature

11/19/19
Date

Board Secretary

Ryan Kish
Signature

11/18/19
Date

Ryan Kish

Contact Person

rkish@palmerton.org

Contact Person E-mail Address

(610)826-7101

Ext :

Contact Person Telephone Number

Contact Person Fax Number

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30390	Revenue Detail: AFR amount must equal PDE FAI System amount. 7110, AFR Rev Detail: \$6,619,042.85 7110, PDE FAI System: \$6,619,255.91	\$213.06 received on 8/20/18 was accrued back in the 17-18 fiscal year and therefore is not included in the 18-19 revenue.
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: \$3,969.47 Prior Year SESS Schedule 2350: \$2,350.90	Small increase in Special Education legal needs compared with previous year.

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	9,795,749				
0110 Investments					
0120 Taxes Receivable	1,332,963				
0130 Due From Other Funds	124,801				
0141 Due From Other Governments	419,245				
0142 State Revenue Receivable	1,216,702				
0143 Federal Revenue Receivable	85,325				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	3,361				
0170 Inventories	19,427				
0180 Prepaid Expenses (Expenditures)	5,606				
0190 Other Current Assets					
Total Assets	\$13,003,179				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$13,003,179				

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	5,441,063				15,236,812
0110 Investments					
0120 Taxes Receivable					1,332,963
0130 Due From Other Funds					124,801
0141 Due From Other Governments					419,245
0142 State Revenue Receivable					1,216,702
0143 Federal Revenue Receivable					85,325
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					3,361
0170 Inventories					19,427
0180 Prepaid Expenses (Expenditures)					5,606
0190 Other Current Assets					
Total Assets	\$5,441,063				\$18,444,242
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$5,441,063				\$18,444,242

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	19,018				
0411 Due to Other Governments	110,113				
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	341,786				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt	63,699				
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,666,106				
0462 Payroll Deductions and Withholding	1,054,217				
0480 Unearned Revenues	1,098,892				
0490 Other Current Liabilities					
Total Liabilities	\$4,353,831				
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance	25,033				
0820 Restricted Fund Balance	80,000				
0830 Committed Fund Balance	3,276,779				
0840 Assigned Fund Balance	5,267,536				
0850 Unassigned Fund Balance					
Total Fund Balances	\$8,649,348				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$13,003,179				

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:19 PM

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					19,018
0411 Due to Other Governments					110,113
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	318,250				660,036
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					63,699
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					1,666,106
0462 Payroll Deductions and Withholding					1,054,217
0480 Unearned Revenues					1,098,892
0490 Other Current Liabilities					
Total Liabilities	\$318,250				\$4,672,081
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					25,033
0820 Restricted Fund Balance	5,122,813				5,202,813
0830 Committed Fund Balance					3,276,779
0840 Assigned Fund Balance					5,267,536
0850 Unassigned Fund Balance					
Total Fund Balances	\$5,122,813				\$13,772,161
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$5,441,063				\$18,444,242

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	19,477,458				
7000 Revenue from State Sources	12,696,684				
8000 Revenue from Federal Sources	412,804				
Total Revenues	\$32,586,946				
Expenditures					
1000 Instruction	20,135,717				
2000 Support Services	8,521,750				
3000 Operation of Non-Instructional Services	982,802				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	2,278,403				
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$31,918,672				
Excess (Deficiency) Of Revenues Over Expenditures	\$668,274				
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	12				
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	4,000,012				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$4,000,000)				

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	84,784	3,178			19,565,420
7000 Revenue from State Sources					12,696,684
8000 Revenue from Federal Sources					412,804
Total Revenues	\$84,784	\$3,178			\$32,674,908
Expenditures					
1000 Instruction					20,135,717
2000 Support Services	299,098	162,263			8,983,111
3000 Operation of Non-Instructional Services					982,802
4000 Facilities Acquisition, Construction and Improvement Services	4,332,709	205,522			4,538,231
5110 Debt Service					2,278,403
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$4,631,807	\$367,785			\$36,918,264
Excess (Deficiency) Of Revenues Over Expenditures	(\$4,547,023)	(\$364,607)			(\$4,243,356)
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	4,000,012				4,000,024
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out			12		4,000,024
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$4,000,012	(\$12)			\$0

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> (690. <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	(\$3,331,726)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	11,981,075				
Fund Balance - End Of Year	\$8,649,349				

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	(\$547,011)	(\$364,619)			(\$4,243,356)
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	5,669,825	364,618			18,015,518
Fund Balance - End Of Year	\$5,122,814	(\$1)			\$13,772,162

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	60,314			60,314	
0110 Investments					
0130 Due From Other Funds	19,018			19,018	
0141 Due From Other Governments					
0142 State Revenue Receivable	963			963	
0143 Federal Revenue Receivable	14,665			14,665	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	98			98	
0170 Inventories	47,176			47,176	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$142,234			\$142,234	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	187,468			187,468	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$187,468			\$187,468	
0910 Deferred Outflows of Resources	180,919			180,919	
Total Assets And Deferred Outflows Of Resources	\$510,621			\$510,621	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	124,801			124,801	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	9,867			9,867	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	50,862			50,862	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	4,534			4,534	
0490 Other Current Liabilities					
Total Current Liabilities	\$190,064			\$190,064	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	3,001			3,001	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	49,095			49,095	
0570 Net Pension Liability	1,093,844			1,093,844	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,145,940			\$1,145,940	
Total Liabilities	\$1,336,004			\$1,336,004	
0950 Deferred Inflows of Resources	9,974			9,974	
Net Position					
0791 Net Investment in Capital Assets	187,468			187,468	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(1,022,825)			(1,022,825)	
Total Net Position	(\$835,357)			(\$835,357)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$510,621			\$510,621	

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	375,559			375,559	
0071 Charges for Services					
0072 Other Operating Revenue	43,095			43,095	
Total Operating Revenues	\$418,654			\$418,654	
Operating Expenses					
100 Personnel Services – Salaries	331,971			331,971	
200 Personnel Services – Employee Benefits	173,374			173,374	
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	525,725			525,725	
600 Supplies	77,304			77,304	
740 Depreciation	20,749			20,749	
810 Dues and Fees	48			48	
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,129,171			\$1,129,171	
Operating Income (Loss)	(\$710,517)			(\$710,517)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	2,417			2,417	
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	107,333			107,333	
8000 Revenue from Federal Sources	467,881			467,881	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$577,631			\$577,631	
Income (Loss) Before Contributions And Transfers	(\$132,886)			(\$132,886)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$132,886)			(\$132,886)	
0002 Net Position - Beginning of Fiscal Year	(702,471)			(702,471)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$835,357)			(\$835,357)	

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	375,997			375,997	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	43,095			43,095	
0015 Cash Payments To Employees For Services	471,456			471,456	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	410,810			410,810	
0018 Cash Payments For Other Operating Expenses	48			48	
Net Cash Provided By (Used For) Operating Activities	(\$463,222)			(\$463,222)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	107,530			107,530	
0023 Receipts From Federal Sources -8000	398,961			398,961	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$506,491			\$506,491	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	2,417			2,417	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:34 PM

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$2,417	\$2,417
---	----------------	----------------

	<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	45,686			45,686	
0004 Cash and Cash Equivalents Beginning of Year	14,628			14,628	
Cash and Cash Equivalents at Year End	\$60,314			\$60,314	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(710,517)			(710,517)	
Adjustments					
0051 Depreciation and Net Amortization	20,749			20,749	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	76,529			76,529	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	438			438	
0055 Advances to Other Funds (0160)	124,801			124,801	
0056 (Inc) Dec in Inventories (0170)	(11,390)			(11,390)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	(25,754)			(25,754)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	3,831			3,831	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	4,334			4,334	
0065 Inc (Dec) in Net Pension Liabilities (0570)	50,038			50,038	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	4,354			4,354	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(1,552)			(1,552)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	917			917	
Total Adjustments	\$247,295			\$247,295	
Cash Provided By (Used for) Total	(\$463,222)			(\$463,222)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:36 PM

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	19,088			127,235
0110 Investments	69,461			
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables	522			233
0170 Inventories	603			
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$89,674			\$127,468
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$89,674			\$127,468

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:36 PM

Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				146,323
0110 Investments				69,461
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				755
0170 Inventories				603
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				\$217,142
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$217,142

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:36 PM

Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Activity
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds			
0411 Due to Other Governments			
0412 Due to Primary Government			
0413 Due to Component Unit			
0420 Accounts Payable	5,757		546
0430 Contracts Payable			
0450 Short-Term Payables			
0461 Accrued Salaries and Benefits			
0462 Payroll Deductions and Withholding			
0480 Unearned Revenues			
0490 Other Current Liabilities			126,922

Total Liabilities	\$5,757		\$127,468
--------------------------	----------------	--	------------------

0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			
0799 Unrestricted Net Position	83,917		

Total Net Position	\$83,917		
---------------------------	-----------------	--	--

Total Liabilities, Deferred Inflows Of Resources And Net Position	\$89,674		\$127,468
--	-----------------	--	------------------

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>Discrete Component</u> <u>Units</u> <u>(98)</u>	<u>Discrete Component</u> <u>Units</u> <u>(99)</u>	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions	2,207					2,207
0092 Other Additions	3,001					3,001
Deductions						
0093 Scholarships Awarded	10,908					10,908
0094 Other Deductions	130					130
Change In Net Position	(\$5,830)					(\$5,830)
0006 Net Position – Beginning of Fiscal Year	89,747					89,747
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$83,917					\$83,917

	<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	15,753,974.03			15,753,974.03
6113 Public Utility Realty Taxes	18,412.99			18,412.99
6114 Payments in Lieu of Current Taxes - State / Local	5,100.53			5,100.53
6120 Current Per Capita Taxes, Section 679	34,356.10			34,356.10
6141 Current Act 511 Per Capita Taxes	34,356.10			34,356.10
6143 Current Act 511 Local Services Taxes	17,619.99	150.77	325.05	17,794.27
6151 Current Act 511 Earned Income Taxes	1,643,676.40	16,081.74	10,199.19	1,637,793.85
6153 Current Act 511 Real Estate Transfer Taxes	188,202.08	18,211.82	18,872.14	188,862.40
6411 Delinquent Real Estate Taxes	990,110.20	192,028.67	241,128.33	1,039,209.86
6420 Delinquent Per Capita Taxes, Section 679	13,643.19	3,799.07	2,566.55	12,410.67
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	13,643.19	3,799.07	2,566.55	12,410.67
6500 Earnings on Investments	341,408.75			
6700 Revenues from LEA Activities	32,697.00			
6821 State Revenue Received from Other Pennsylvania Public LEAs	500.00			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	25,333.00			
6832 Federal IDEA Revenue Received as Pass Through	328,209.99			
6910 Rentals	1,000.00			
6920 Contributions and Donations from Private Sources	15,098.24			
6942 Summer School Tuition	100.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	8,137.24			
6949 Other Tuition from Patrons	1,733.00			
6991 Refunds of a Prior Year Expenditure	3,644.18			
6999 Other Revenues Not Specified Above	6,501.43			
TOTAL Revenue from Local Sources	\$19,477,457.63	\$234,071.14	\$275,657.81	\$18,754,681.47

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	6,619,042.85		
7160 Tuition for Orphans Subsidy	72,512.43		
7271 Special Education funds for School-Aged Pupils	1,165,284.04		
7292 Pre-K Counts	255,000.00		
7311 Pupil Transportation Subsidy	419,963.48		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,730.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	209,774.31		
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,530.19		
7340 State Property Tax Reduction Allocation	753,186.60		
7361 School Safety and Security Grants	25,000.00		
7505 Ready to Learn Block Grant	303,548.00		
7810 State Share of Social Security and Medicare Taxes	501,005.68		
7820 State Share of Retirement Contributions	2,302,106.69		
TOTAL Revenue from State Sources	\$12,696,684.27		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	328,815.00		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	59,928.00		
8517 NCLB, Title IV - 21St Century Schools	24,061.00		
TOTAL Revenue from Federal Sources	\$412,804.00		

Revenue Reported
In Current Year

Other Financing Sources

9330 Capital Projects Fund Transfers	12.00			
TOTAL Other Financing Sources	\$12.00			
TOTAL FROM ALL SOURCES	\$32,586,957.90	\$234,071.14	\$275,657.81	\$18,754,681.47

Revenue from Local Sources	19,477,457.63
Revenue from State Sources	12,696,684.27
Revenue from Federal Sources	412,804.00
Other Financing Sources	12.00
TOTAL FROM ALL SOURCES	\$32,586,957.90

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	8,651,712.47
Total Personnel Services – Salaries	\$8,651,712.47
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	1,530,320.16
220 Social Security Contributions	644,878.77
230 PSERS Retirement Contributions	2,847,953.15
250 Unemployment Compensation	4,956.71
260 Workers' Compensation	87,662.82
280 Other Post-Employment Benefits (OPEB)	46,816.81
Total Personnel Services – Employee Benefits	\$5,162,588.42
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	1,106,029.76
329 Professional Educational Services – Other	21,519.95
330 Other Professional Services	29,683.77
340 Technical Services	71,799.34
Total Purchased Professional and Technical Services	\$1,229,032.82
400 Purchased Property Services	
420 Utility Services	637.49
430 Repairs and Maintenance Services	12,422.52
440 Rentals	39,892.11
Total Purchased Property Services	\$52,952.12
500 Other Purchased Services	
510 Student Transportation Services	15,732.53
520 Insurance – General	2,600.00
530 Communications	6,006.82
550 Printing and Binding	150.08
561 Tuition To Other School Districts Within the State	102,963.98
562 Tuition To Pennsylvania Charter Schools	727,646.54
563 Tuition To Nonpublic Schools	1,040,062.46
564 Tuition To Career and Technology Centers	2,183,813.62
566 Tuition To Institutions of Higher Education and Technical Institutes	216,863.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	32.33
580 Travel	3,012.54
591 Services Purchased Locally	756.60
Total Other Purchased Services	\$4,299,640.50
600 Supplies	
610 General Supplies	189,467.08
620 Energy	6,142.48
630 Food	16,915.40
640 Books and Periodicals	95,282.29
650 Supplies & Fees – Technology Related	29,679.32
Total Supplies	\$337,486.57

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:46 PM

General Fund (10)

1000 Instruction	<u>Total</u>
700 Property	
752 Capital Equipment – Original and Additional	360.36
756 Capitalized Technology Equipment – Original	25,947.81
758 Capitalized Technology Software - Original	72,740.12
766 Capitalized Technology Equipment – Replacement	84,487.35
Total Property	\$183,535.64
800 Other Objects	
810 Dues and Fees	3,226.00
890 Miscellaneous Expenditures	215,542.00
Total Other Objects	\$218,768.00
Total 1000 Instruction	\$20,135,716.54

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	3,800,899.44	2,781,356.83	271,202.33	6,853,458.60
Total Personnel Services – Salaries	\$3,800,899.44	\$2,781,356.83	\$271,202.33	\$6,853,458.60
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	790,422.98	487,285.28	28,785.29	1,306,493.55
220 Social Security Contributions	284,158.75	206,089.44	19,577.52	509,825.71
230 PSERS Retirement Contributions	1,268,023.72	905,547.80	84,387.09	2,257,958.61
250 Unemployment Compensation		4,956.71		4,956.71
260 Workers' Compensation	38,822.72	27,983.97	2,634.13	69,440.82
280 Other Post-Employment Benefits (OPEB)	29,367.86	17,448.95		46,816.81
Total Personnel Services – Employee Benefits	\$2,410,796.03	\$1,649,312.15	\$135,384.03	\$4,195,492.21
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	2,891.99	3,191.99		6,083.98
340 Technical Services	35,899.67	35,899.67		71,799.34
Total Purchased Professional and Technical Services	\$38,791.66	\$39,091.66		\$77,883.32
400 Purchased Property Services				
430 Repairs and Maintenance Services	2,939.73	3,471.09		6,410.82
440 Rentals	24,471.88	15,420.23		39,892.11
Total Purchased Property Services	\$27,411.61	\$18,891.32		\$46,302.93
500 Other Purchased Services				
510 Student Transportation Services	6,449.15	1,365.91		7,815.06
530 Communications	945.58	945.57		1,891.15
562 Tuition To Pennsylvania Charter Schools	266,072.16	266,072.16		532,144.32
580 Travel	218.70	272.05		490.75
591 Services Purchased Locally	756.60			756.60
Total Other Purchased Services	\$274,442.19	\$268,655.69		\$543,097.88
600 Supplies				
610 General Supplies	95,290.54	78,747.85	6.67	174,045.06
630 Food		3,833.40		3,833.40
640 Books and Periodicals	53,416.73	39,357.03		92,773.76
650 Supplies & Fees – Technology Related	12,696.46	13,166.33		25,862.79
Total Supplies	\$161,403.73	\$135,104.61	\$6.67	\$296,515.01
700 Property				
752 Capital Equipment – Original and Additional	180.18	180.18		360.36
756 Capitalized Technology Equipment – Original	9,170.84	8,896.57		18,067.41
758 Capitalized Technology Software - Original	37,842.03	34,898.09		72,740.12
766 Capitalized Technology Equipment – Replacement	41,643.05	39,914.35		81,557.40
Total Property	\$88,836.10	\$83,889.19		\$172,725.29
800 Other Objects				
810 Dues and Fees	138.00	2,918.00		3,056.00
Total Other Objects	\$138.00	\$2,918.00		\$3,056.00
Total 1100 Regular Programs – Elementary / Secondary	\$6,802,718.76	\$4,979,219.45	\$406,593.03	\$12,188,531.24

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:46 PM

Page - 4 of 26

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	3,800,899.44	2,781,356.83	58,590.75	6,640,847.02
Total Personnel Services – Salaries	\$3,800,899.44	\$2,781,356.83	\$58,590.75	\$6,640,847.02
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	790,422.98	487,285.28	8,256.72	1,285,964.98
220 Social Security Contributions	284,158.75	206,089.44	3,062.28	493,310.47
230 PSERS Retirement Contributions	1,268,023.72	905,547.80	13,663.24	2,187,234.76
250 Unemployment Compensation		4,956.71		4,956.71
260 Workers' Compensation	38,822.72	27,983.97	416.01	67,222.70
280 Other Post-Employment Benefits (OPEB)	29,367.86	17,448.95		46,816.81
Total Personnel Services – Employee Benefits	\$2,410,796.03	\$1,649,312.15	\$25,398.25	\$4,085,506.43
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	2,891.99	3,191.99		6,083.98
340 Technical Services	35,899.67	35,899.67		71,799.34
Total Purchased Professional and Technical Services	\$38,791.66	\$39,091.66		\$77,883.32
400 Purchased Property Services				
430 Repairs and Maintenance Services	2,939.73	3,471.09		6,410.82
440 Rentals	24,471.88	15,420.23		39,892.11
Total Purchased Property Services	\$27,411.61	\$18,891.32		\$46,302.93
500 Other Purchased Services				
510 Student Transportation Services	6,449.15	1,365.91		7,815.06
530 Communications	945.58	945.57		1,891.15
562 Tuition To Pennsylvania Charter Schools	266,072.16	266,072.16		532,144.32
580 Travel	218.70	272.05		490.75
591 Services Purchased Locally	756.60			756.60
Total Other Purchased Services	\$274,442.19	\$268,655.69		\$543,097.88
600 Supplies				
610 General Supplies	95,290.54	78,747.85		174,038.39
630 Food		3,833.40		3,833.40
640 Books and Periodicals	53,416.73	39,357.03		92,773.76
650 Supplies & Fees – Technology Related	12,696.46	13,166.33		25,862.79
Total Supplies	\$161,403.73	\$135,104.61		\$296,508.34
700 Property				
752 Capital Equipment – Original and Additional	180.18	180.18		360.36
756 Capitalized Technology Equipment – Original	9,170.84	8,896.57		18,067.41
758 Capitalized Technology Software - Original	37,842.03	34,898.09		72,740.12
766 Capitalized Technology Equipment – Replacement	41,643.05	39,914.35		81,557.40
Total Property	\$88,836.10	\$83,889.19		\$172,725.29
800 Other Objects				
810 Dues and Fees	138.00	2,918.00		3,056.00
Total Other Objects	\$138.00	\$2,918.00		\$3,056.00
Total 1110 Regular Programs	\$6,802,718.76	\$4,979,219.45	\$83,989.00	\$11,865,927.21

General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			212,611.58	212,611.58
Total Personnel Services – Salaries			\$212,611.58	\$212,611.58
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			20,528.57	20,528.57
220 Social Security Contributions			16,515.24	16,515.24
230 PSERS Retirement Contributions			70,723.85	70,723.85
260 Workers' Compensation			2,218.12	2,218.12
Total Personnel Services – Employee Benefits			\$109,985.78	\$109,985.78
600 Supplies				
610 General Supplies			6.67	6.67
Total Supplies			\$6.67	\$6.67
Total 1190 Federally-Funded Regular Programs			\$322,604.03	\$322,604.03

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	741,673.13	577,495.99	231,849.92	1,551,019.04
Total Personnel Services – Salaries	\$741,673.13	\$577,495.99	\$231,849.92	\$1,551,019.04
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	135,598.11	54,927.24		190,525.35
220 Social Security Contributions	55,805.55	43,680.68	17,500.89	116,987.12
230 PSERS Retirement Contributions	246,917.15	186,466.23	76,528.30	509,911.68
260 Workers' Compensation	7,579.37	5,881.85	2,330.88	15,792.10
Total Personnel Services – Employee Benefits	\$445,900.18	\$290,956.00	\$96,360.07	\$833,216.25
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	553,014.88	553,014.88		1,106,029.76
329 Professional Educational Services – Other	5,670.00	6,266.97		11,936.97
330 Other Professional Services	15,424.05	14,259.72		29,683.77
Total Purchased Professional and Technical Services	\$574,108.93	\$573,541.57		\$1,147,650.50
500 Other Purchased Services				
510 Student Transportation Services	7,390.02	527.45		7,917.47
530 Communications	1,418.83	1,418.82		2,837.65
550 Printing and Binding	95.08	55.00		150.08
561 Tuition To Other School Districts Within the State	48,542.42	48,542.41		97,084.83
562 Tuition To Pennsylvania Charter Schools	97,751.11	97,751.11		195,502.22
563 Tuition To Nonpublic Schools	419,175.86	419,175.85		838,351.71
564 Tuition To Career and Technology Centers		277,454.00		277,454.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	16.17	16.16		32.33
580 Travel	1,462.50	1,059.29		2,521.79
Total Other Purchased Services	\$575,851.99	\$846,000.09		\$1,421,852.08
600 Supplies				
610 General Supplies	4,005.20	2,604.08		6,609.28
640 Books and Periodicals	293.53	115.00		408.53
650 Supplies & Fees – Technology Related	2,423.14	1,393.39		3,816.53
Total Supplies	\$6,721.87	\$4,112.47		\$10,834.34
700 Property				
756 Capitalized Technology Equipment – Original	3,940.20	3,940.20		7,880.40
766 Capitalized Technology Equipment – Replacement	1,464.98	1,464.97		2,929.95
Total Property	\$5,405.18	\$5,405.17		\$10,810.35
800 Other Objects				
810 Dues and Fees	85.00	85.00		170.00
Total Other Objects	\$85.00	\$85.00		\$170.00
Total 1200 Special Programs – Elementary / Secondary	\$2,349,746.28	\$2,297,596.29	\$328,209.99	\$4,975,552.56

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	131,634.90	145,580.45		277,215.35
Total Personnel Services – Salaries	\$131,634.90	\$145,580.45		\$277,215.35
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	10,145.83	13,018.91		23,164.74
220 Social Security Contributions	9,893.26	10,990.71		20,883.97
230 PSERS Retirement Contributions	44,001.22	48,667.72		92,668.94
260 Workers' Compensation	1,340.01	1,482.03		2,822.04
Total Personnel Services – Employee Benefits	\$65,380.32	\$74,159.37		\$139,539.69
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	70.00	666.97		736.97
330 Other Professional Services	1,248.66	84.34		1,333.00
Total Purchased Professional and Technical Services	\$1,318.66	\$751.31		\$2,069.97
500 Other Purchased Services				
510 Student Transportation Services	7,092.66	230.09		7,322.75
Total Other Purchased Services	\$7,092.66	\$230.09		\$7,322.75
600 Supplies				
610 General Supplies	1,378.92	1,340.01		2,718.93
650 Supplies & Fees – Technology Related	1,903.14	873.39		2,776.53
Total Supplies	\$3,282.06	\$2,213.40		\$5,495.46
Total 1210 Life Skills Support	\$208,708.60	\$222,934.62		\$431,643.22

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1220 Sensory Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	136,150.50	19,649.50	2,832.00	158,632.00
Total Personnel Services – Salaries	\$136,150.50	\$19,649.50	\$2,832.00	\$158,632.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	35,148.68	5,022.26		40,170.94
220 Social Security Contributions	10,338.02	1,472.23		11,810.25
230 PSERS Retirement Contributions	46,461.70	6,568.89		53,030.59
260 Workers' Compensation	1,414.69	199.95		1,614.64
Total Personnel Services – Employee Benefits	\$93,363.09	\$13,263.33		\$106,626.42
300 Purchased Professional and Technical Services				
330 Other Professional Services	13,873.14	13,873.13		27,746.27
Total Purchased Professional and Technical Services	\$13,873.14	\$13,873.13		\$27,746.27
600 Supplies				
610 General Supplies	244.34			244.34
Total Supplies	\$244.34			\$244.34
Total 1220 Sensory Support	\$243,631.07	\$46,785.96	\$2,832.00	\$293,249.03

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	473,887.73	412,266.04	229,017.92	1,115,171.69
Total Personnel Services – Salaries	\$473,887.73	\$412,266.04	\$229,017.92	\$1,115,171.69
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	90,303.60	36,886.07		127,189.67
220 Social Security Contributions	35,574.27	31,217.74	17,500.89	84,292.90
230 PSERS Retirement Contributions	156,454.23	131,229.62	76,528.30	364,212.15
260 Workers' Compensation	4,824.67	4,199.87	2,330.88	11,355.42
Total Personnel Services – Employee Benefits	\$287,156.77	\$203,533.30	\$96,360.07	\$587,050.14
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	1,000.50	1,000.50		2,001.00
329 Professional Educational Services – Other	5,600.00	5,600.00		11,200.00
330 Other Professional Services	302.25	302.25		604.50
Total Purchased Professional and Technical Services	\$6,902.75	\$6,902.75		\$13,805.50
500 Other Purchased Services				
510 Student Transportation Services	297.36	297.36		594.72
530 Communications	1,418.83	1,418.82		2,837.65
550 Printing and Binding	95.08	55.00		150.08
562 Tuition To Pennsylvania Charter Schools	97,751.11	97,751.11		195,502.22
564 Tuition To Career and Technology Centers		277,454.00		277,454.00
580 Travel	1,462.50	1,059.29		2,521.79
Total Other Purchased Services	\$101,024.88	\$378,035.58		\$479,060.46
600 Supplies				
610 General Supplies	2,381.94	1,264.07		3,646.01
640 Books and Periodicals	293.53	115.00		408.53
650 Supplies & Fees – Technology Related	520.00	520.00		1,040.00
Total Supplies	\$3,195.47	\$1,899.07		\$5,094.54
700 Property				
756 Capitalized Technology Equipment – Original	3,940.20	3,940.20		7,880.40
766 Capitalized Technology Equipment – Replacement	1,464.98	1,464.97		2,929.95
Total Property	\$5,405.18	\$5,405.17		\$10,810.35
800 Other Objects				
810 Dues and Fees	85.00	85.00		170.00
Total Other Objects	\$85.00	\$85.00		\$170.00
Total 1240 Academic Support	\$877,657.78	\$1,008,126.91	\$325,377.99	\$2,211,162.68

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	459,856.25	401,600.16	229,017.92	1,090,474.33
Total Personnel Services – Salaries	\$459,856.25	\$401,600.16	\$229,017.92	\$1,090,474.33
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	88,700.41	36,863.27		125,563.68
220 Social Security Contributions	34,535.61	30,380.03	17,500.89	82,416.53
230 PSERS Retirement Contributions	151,763.62	127,831.08	76,528.30	356,123.00
260 Workers' Compensation	4,681.70	4,088.34	2,330.88	11,100.92
Total Personnel Services – Employee Benefits	\$279,681.34	\$199,162.72	\$96,360.07	\$575,204.13
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	1,000.50	1,000.50		2,001.00
329 Professional Educational Services – Other	5,550.00	5,550.00		11,100.00
330 Other Professional Services	302.25	302.25		604.50
Total Purchased Professional and Technical Services	\$6,852.75	\$6,852.75		\$13,705.50
500 Other Purchased Services				
530 Communications	1,418.83	1,418.82		2,837.65
550 Printing and Binding	55.00	55.00		110.00
562 Tuition To Pennsylvania Charter Schools	97,751.11	97,751.11		195,502.22
564 Tuition To Career and Technology Centers		277,454.00		277,454.00
580 Travel	1,059.30	1,059.29		2,118.59
Total Other Purchased Services	\$100,284.24	\$377,738.22		\$478,022.46
600 Supplies				
610 General Supplies	2,022.29	1,084.07		3,106.36
640 Books and Periodicals	115.00	115.00		230.00
650 Supplies & Fees – Technology Related	520.00	520.00		1,040.00
Total Supplies	\$2,657.29	\$1,719.07		\$4,376.36
700 Property				
756 Capitalized Technology Equipment – Original	3,940.20	3,940.20		7,880.40
766 Capitalized Technology Equipment – Replacement	1,464.98	1,464.97		2,929.95
Total Property	\$5,405.18	\$5,405.17		\$10,810.35
800 Other Objects				
810 Dues and Fees	85.00	85.00		170.00
Total Other Objects	\$85.00	\$85.00		\$170.00
Total 1241 Learning Support – Public	\$854,822.05	\$992,563.09	\$325,377.99	\$2,172,763.13

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	14,031.48	10,665.88		24,697.36
Total Personnel Services – Salaries	\$14,031.48	\$10,665.88		\$24,697.36
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,603.19	22.80		1,625.99
220 Social Security Contributions	1,038.66	837.71		1,876.37
230 PSERS Retirement Contributions	4,690.61	3,398.54		8,089.15
260 Workers' Compensation	142.97	111.53		254.50
Total Personnel Services – Employee Benefits	\$7,475.43	\$4,370.58		\$11,846.01
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	50.00	50.00		100.00
Total Purchased Professional and Technical Services	\$50.00	\$50.00		\$100.00
500 Other Purchased Services				
510 Student Transportation Services	297.36	297.36		594.72
550 Printing and Binding	40.08			40.08
580 Travel	403.20			403.20
Total Other Purchased Services	\$740.64	\$297.36		\$1,038.00
600 Supplies				
610 General Supplies	359.65	180.00		539.65
640 Books and Periodicals	178.53			178.53
Total Supplies	\$538.18	\$180.00		\$718.18
Total 1243 Gifted Support	\$22,835.73	\$15,563.82		\$38,399.55

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 – lus	552,014.38	552,014.38		1,104,028.76
Total Purchased Professional and Technical Services	\$552,014.38	\$552,014.38		\$1,104,028.76

500 Other Purchased Services

561 Tuition To Other School Districts Within the State	48,542.42	48,542.41		97,084.83
563 Tuition To Nonpublic Schools	419,175.86	419,175.85		838,351.71
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	16.17	16.16		32.33
Total Other Purchased Services	\$467,734.45	\$467,734.42		\$935,468.87
Total 1290 Special Programs - Other Support	\$1,019,748.83	\$1,019,748.80		\$2,039,497.63

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	128.00	20,076.83		20,204.83
Total Personnel Services – Salaries	\$128.00	\$20,076.83		\$20,204.83
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	9.80	1,535.89		1,545.69
230 PSERS Retirement Contributions	42.79	6,711.05		6,753.84
260 Workers' Compensation	1.30	204.33		205.63
Total Personnel Services – Employee Benefits	\$53.89	\$8,451.27		\$8,505.16
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		5,879.15		5,879.15
563 Tuition To Nonpublic Schools		201,710.75		201,710.75
Total Other Purchased Services		\$207,589.90		\$207,589.90
Total 1400 Other Instructional Programs – Elementary / Secondary	\$181.89	\$236,118.00		\$236,299.89

General Fund (10)

1420 Summer School

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

Total 1420 Summer School

Elementary

Secondary

Federal

Total

1,452.00

1,452.00

\$1,452.00

\$1,452.00

111.09

111.09

484.82

484.82

14.78

14.78

\$610.69

\$610.69

\$2,062.69

\$2,062.69

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	128.00			128.00
Total Personnel Services – Salaries	\$128.00			\$128.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	9.80			9.80
230 PSERS Retirement Contributions	42.79			42.79
260 Workers' Compensation	1.30			1.30
Total Personnel Services – Employee Benefits	\$53.89			\$53.89
Total 1430 Homebound Instruction	\$181.89			\$181.89

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:46 PM

General Fund (10)

1440 Alternative Regular Education Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

5,879.15

5,879.15

563 Tuition To Nonpublic Schools

201,710.75

201,710.75

Total Other Purchased Services

\$207,589.90

\$207,589.90

Total 1440 Alternative Regular Education Programs

\$207,589.90

\$207,589.90

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:46 PM

General Fund (10)

1442 Alternative Education Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

563 Tuition To Nonpublic Schools

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Other Purchased Services		\$207,589.90		\$207,589.90
Total 1442 Alternative Education Programs		\$207,589.90		\$207,589.90

General Fund (10)

1490 Additional Other Instructional Programs

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

18,624.83

18,624.83

Total Personnel Services – Salaries

\$18,624.83

\$18,624.83

200 Personnel Services – Employee Benefits

220 Social Security Contributions

1,424.80

1,424.80

230 PSERS Retirement Contributions

6,226.23

6,226.23

260 Workers' Compensation

189.55

189.55

Total Personnel Services – Employee Benefits

\$7,840.58

\$7,840.58

Total 1490 Additional Other Instructional Programs

\$26,465.41

\$26,465.41

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:46 PM

General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

3,499.00

3,499.00

Total Purchased Professional and Technical Services

\$3,499.00

\$3,499.00

Total 1500 Nonpublic School Programs

\$3,499.00

\$3,499.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:46 PM

General Fund (10)

1600 Adult Education Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

566 Tuition To Institutions of Higher Education and Technical Institutes

108,431.50

216,863.00

Total Other Purchased Services

\$108,431.50

\$216,863.00

Total 1600 Adult Education Programs

\$108,431.50

\$216,863.00

General Fund (10)

1800 Pre-Kindergarten

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

8,544.00

Total Personnel Services – Salaries

\$8,544.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

3,136.00

230 PSERS Retirement Contributions

289.01

Total Personnel Services – Employee Benefits

\$3,425.01

400 Purchased Property Services

420 Utility Services

637.49

430 Repairs and Maintenance Services

3,749.00

Total Purchased Property Services

\$4,386.49

500 Other Purchased Services

520 Insurance – General

2,600.00

530 Communications

1,278.02

Total Other Purchased Services

\$3,878.02

600 Supplies

620 Energy

6,142.48

630 Food

13,082.00

Total Supplies

\$19,224.48

800 Other Objects

890 Miscellaneous Expenditures

215,542.00

Total Other Objects

\$215,542.00

Total 1800 Pre-Kindergarten

\$255,000.00

General Fund (10)

1802 Pre-K Administrative Support

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

8,422.00

Total Personnel Services – Salaries

\$8,422.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

3,136.00

230 PSERS Retirement Contributions

259.00

Total Personnel Services – Employee Benefits

\$3,395.00

Total 1802 Pre-K Administrative Support

\$11,817.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:46 PM

General Fund (10)

1803 Pre-K Operations and Maintenance

Elementary

Secondary

Federal

Total

400 Purchased Property Services

420 Utility Services

637.49

430 Repairs and Maintenance Services

3,749.00

Total Purchased Property Services

\$4,386.49

500 Other Purchased Services

520 Insurance – General

2,600.00

530 Communications

1,278.02

Total Other Purchased Services

\$3,878.02

600 Supplies

620 Energy

6,142.48

Total Supplies

\$6,142.48

Total 1803 Pre-K Operations and Maintenance

\$14,406.99

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:46 PM

General Fund (10)

1805 Pre-K Food Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

122.00

Total Personnel Services – Salaries

\$122.00

200 Personnel Services – Employee Benefits

230 PSERS Retirement Contributions

30.01

Total Personnel Services – Employee Benefits

\$30.01

600 Supplies

630 Food

13,082.00

Total Supplies

\$13,082.00

Total 1805 Pre-K Food Services

\$13,234.01

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:46 PM

General Fund (10)

1807 Pre-K Pass-Through Funds (Partners)

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

215,542.00

Total Other Objects

\$215,542.00

Total 1807 Pre-K Pass-Through Funds (Partners)

\$215,542.00

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 3,336,154.01

Total Personnel Services – Salaries \$3,336,154.01

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 614,475.77

220 Social Security Contributions 248,151.68

230 PSERS Retirement Contributions 1,013,021.78

240 Tuition Reimbursement 67,700.45

250 Unemployment Compensation 5,093.00

260 Workers' Compensation 33,576.85

280 Other Post-Employment Benefits (OPEB) 15,178.30

Total Personnel Services – Employee Benefits \$1,997,197.83

300 Purchased Professional and Technical Services

310 Official / Administrative Services 84,622.80

322 Professional Educational Services – Ius 520.00

329 Professional Educational Services – Other 29,682.57

330 Other Professional Services 368,564.67

340 Technical Services 23,562.30

350 Security / Safety Services 306.00

390 Other Purchased Professional and Technical Services 28,572.58

Total Purchased Professional and Technical Services \$535,830.92

400 Purchased Property Services

410 Cleaning Services 29,305.72

420 Utility Services 17,379.82

430 Repairs and Maintenance Services 242,675.15

440 Rentals 26,219.48

460 Extermination Services 2,720.00

Total Purchased Property Services \$318,300.17

500 Other Purchased Services

510 Student Transportation Services 275.00

513 Contracted Carriers 1,050,863.26

516 Student Transportation Services From the IU 410,989.56

520 Insurance – General 484.00

523 General Property and Liability Insurance 130,132.36

530 Communications 55,525.91

541 Advertising Related to Federal Grant Awards 8,008.29

550 Printing and Binding 12,839.59

580 Travel 11,440.07

595 IU Payments By Withholding 21,534.96

Total Other Purchased Services \$1,702,093.00

600 Supplies

610 General Supplies 126,271.94

620 Energy 386,309.69

630 Food 639.57

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:57 PM

General Fund (10)

2000 Support Services

Total

600 Supplies

640 Books and Periodicals 17,163.76

650 Supplies & Fees – Technology Related 34,467.66

Total Supplies \$564,852.62

700 Property

756 Capitalized Technology Equipment – Original 10,470.99

766 Capitalized Technology Equipment – Replacement 26,733.88

Total Property \$37,204.87

800 Other Objects

810 Dues and Fees 30,116.60

Total Other Objects \$30,116.60

Total 2000 Support Services

\$8,521,750.02

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	173,601.00	297,835.44		471,436.44
Total Personnel Services – Salaries	\$173,601.00	\$297,835.44		\$471,436.44
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	30,902.41	51,829.05		82,731.46
220 Social Security Contributions	12,990.59	22,369.07		35,359.66
230 PSERS Retirement Contributions	56,690.34	97,877.49		154,567.83
260 Workers' Compensation	1,767.98	3,032.03		4,800.01
Total Personnel Services – Employee Benefits	\$102,351.32	\$175,107.64		\$277,458.96
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		14,035.01		14,035.01
330 Other Professional Services	28,805.00	28,805.00		57,610.00
340 Technical Services		1,337.50		1,337.50
Total Purchased Professional and Technical Services	\$28,805.00	\$44,177.51		\$72,982.51
400 Purchased Property Services				
440 Rentals		1,691.94		1,691.94
Total Purchased Property Services		\$1,691.94		\$1,691.94
500 Other Purchased Services				
510 Student Transportation Services		275.00		275.00
550 Printing and Binding		1,859.50		1,859.50
580 Travel	532.69	922.43		1,455.12
Total Other Purchased Services	\$532.69	\$3,056.93		\$3,589.62
600 Supplies				
610 General Supplies	4,079.55	4,500.08		8,579.63
630 Food		70.44		70.44
640 Books and Periodicals		277.45		277.45
650 Supplies & Fees – Technology Related		2,694.93		2,694.93
Total Supplies	\$4,079.55	\$7,542.90		\$11,622.45
800 Other Objects				
810 Dues and Fees	220.00	850.00		1,070.00
Total Other Objects	\$220.00	\$850.00		\$1,070.00
Total 2100 Support Services – Students	\$309,589.56	\$530,262.36		\$839,851.92

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	139,343.00	263,577.44		402,920.44
Total Personnel Services – Salaries	\$139,343.00	\$263,577.44		\$402,920.44
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	20,203.47	41,130.12		61,333.59
220 Social Security Contributions	10,421.20	19,799.69		30,220.89
230 PSERS Retirement Contributions	45,237.90	86,425.05		131,662.95
260 Workers' Compensation	1,419.19	2,683.25		4,102.44
Total Personnel Services – Employee Benefits	\$77,281.76	\$150,038.11		\$227,319.87
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		14,035.01		14,035.01
340 Technical Services		1,337.50		1,337.50
Total Purchased Professional and Technical Services		\$15,372.51		\$15,372.51
400 Purchased Property Services				
440 Rentals		1,691.94		1,691.94
Total Purchased Property Services		\$1,691.94		\$1,691.94
500 Other Purchased Services				
510 Student Transportation Services		275.00		275.00
550 Printing and Binding		1,859.50		1,859.50
580 Travel	83.36	473.11		556.47
Total Other Purchased Services	\$83.36	\$2,607.61		\$2,690.97
600 Supplies				
610 General Supplies	864.49	1,285.02		2,149.51
630 Food		70.44		70.44
640 Books and Periodicals		277.45		277.45
650 Supplies & Fees – Technology Related		2,694.93		2,694.93
Total Supplies	\$864.49	\$4,327.84		\$5,192.33
800 Other Objects				
810 Dues and Fees	220.00	850.00		1,070.00
Total Other Objects	\$220.00	\$850.00		\$1,070.00
Total 2120 Guidance Services	\$217,792.61	\$438,465.45		\$656,258.06

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	34,258.00	34,258.00		68,516.00
Total Personnel Services – Salaries	\$34,258.00	\$34,258.00		\$68,516.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	10,698.94	10,698.93		21,397.87
220 Social Security Contributions	2,569.39	2,569.38		5,138.77
230 PSERS Retirement Contributions	11,452.44	11,452.44		22,904.88
260 Workers' Compensation	348.79	348.78		697.57
Total Personnel Services – Employee Benefits	\$25,069.56	\$25,069.53		\$50,139.09
300 Purchased Professional and Technical Services				
330 Other Professional Services	28,805.00	28,805.00		57,610.00
Total Purchased Professional and Technical Services	\$28,805.00	\$28,805.00		\$57,610.00
500 Other Purchased Services				
580 Travel	449.33	449.32		898.65
Total Other Purchased Services	\$449.33	\$449.32		\$898.65
600 Supplies				
610 General Supplies	3,215.06	3,215.06		6,430.12
Total Supplies	\$3,215.06	\$3,215.06		\$6,430.12
Total 2140 Psychological Services	\$91,796.95	\$91,796.91		\$183,593.86

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	195,984.99	117,502.58		313,487.57
Total Personnel Services – Salaries	\$195,984.99	\$117,502.58		\$313,487.57
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	26,576.50	8,491.77		35,068.27
220 Social Security Contributions	14,641.94	8,950.21		23,592.15
230 PSERS Retirement Contributions	65,327.58	37,753.77		103,081.35
240 Tuition Reimbursement	38,052.30	18,534.15		56,586.45
260 Workers' Compensation	1,995.17	1,196.11		3,191.28
Total Personnel Services – Employee Benefits	\$146,593.49	\$74,926.01		\$221,519.50
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	260.00	260.00		520.00
329 Professional Educational Services – Other	5,538.28	5,538.28	720.00	11,796.56
Total Purchased Professional and Technical Services	\$5,798.28	\$5,798.28	\$720.00	\$12,316.56
400 Purchased Property Services				
440 Rentals	1,301.33	1,301.32		2,602.65
Total Purchased Property Services	\$1,301.33	\$1,301.32		\$2,602.65
500 Other Purchased Services				
530 Communications	446.78	446.77		893.55
580 Travel	1,387.36	1,387.33	1,538.90	4,313.59
Total Other Purchased Services	\$1,834.14	\$1,834.10	\$1,538.90	\$5,207.14
600 Supplies				
610 General Supplies	5,944.00	3,542.09		9,486.09
640 Books and Periodicals	7,392.83	9,271.48		16,664.31
650 Supplies & Fees – Technology Related	4,185.50	13,923.38		18,108.88
Total Supplies	\$17,522.33	\$26,736.95		\$44,259.28
700 Property				
756 Capitalized Technology Equipment – Original	297.50	297.49		594.99
Total Property	\$297.50	\$297.49		\$594.99
800 Other Objects				
810 Dues and Fees	709.50	1,004.50		1,714.00
Total Other Objects	\$709.50	\$1,004.50		\$1,714.00
Total 2200 Support Services – Instructional Staff	\$370,041.56	\$229,401.23	\$2,258.90	\$601,701.69

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:57 PM

General Fund (10)

2220 Technology Support Services

600 Supplies

610 General Supplies

Total Supplies

Total 2220 Technology Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
610 General Supplies	2,875.23	676.12		3,551.35
Total Supplies	\$2,875.23	\$676.12		\$3,551.35
Total 2220 Technology Support Services	\$2,875.23	\$676.12		\$3,551.35

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	126,282.52	47,800.12		174,082.64
Total Personnel Services – Salaries	\$126,282.52	\$47,800.12		\$174,082.64
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	18,175.92	91.20		18,267.12
220 Social Security Contributions	9,348.37	3,656.64		13,005.01
230 PSERS Retirement Contributions	42,216.21	14,642.41		56,858.62
260 Workers' Compensation	1,285.67	486.62		1,772.29
Total Personnel Services – Employee Benefits	\$71,026.17	\$18,876.87		\$89,903.04
600 Supplies				
610 General Supplies	960.31	757.51		1,717.82
640 Books and Periodicals	7,187.01	9,065.66		16,252.67
650 Supplies & Fees – Technology Related	460.00	10,197.88		10,657.88
Total Supplies	\$8,607.32	\$20,021.05		\$28,628.37
800 Other Objects				
810 Dues and Fees	60.00	355.00		415.00
Total Other Objects	\$60.00	\$355.00		\$415.00
Total 2250 School Library Services	\$205,976.01	\$87,053.04		\$293,029.05

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2260 Instruction and Curriculum Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	65,950.47	65,950.46		131,900.93
Total Personnel Services – Salaries	\$65,950.47	\$65,950.46		\$131,900.93
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,400.58	8,400.57		16,801.15
220 Social Security Contributions	5,007.08	5,007.08		10,014.16
230 PSERS Retirement Contributions	21,857.09	21,857.09		43,714.18
260 Workers' Compensation	671.30	671.30		1,342.60
Total Personnel Services – Employee Benefits	\$35,936.05	\$35,936.04		\$71,872.09
400 Purchased Property Services				
440 Rentals	1,301.33	1,301.32		2,602.65
Total Purchased Property Services	\$1,301.33	\$1,301.32		\$2,602.65
500 Other Purchased Services				
530 Communications	446.78	446.77		893.55
580 Travel	235.62	235.61		471.23
Total Other Purchased Services	\$682.40	\$682.38		\$1,364.78
600 Supplies				
610 General Supplies	2,108.46	2,108.46		4,216.92
640 Books and Periodicals	205.82	205.82		411.64
650 Supplies & Fees – Technology Related	1,250.00	1,250.00		2,500.00
Total Supplies	\$3,564.28	\$3,564.28		\$7,128.56
700 Property				
756 Capitalized Technology Equipment – Original	297.50	297.49		594.99
Total Property	\$297.50	\$297.49		\$594.99
800 Other Objects				
810 Dues and Fees	649.50	649.50		1,299.00
Total Other Objects	\$649.50	\$649.50		\$1,299.00
Total 2260 Instruction and Curriculum Development Services	\$108,381.53	\$108,381.47		\$216,763.00

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,752.00	3,752.00		7,504.00
Total Personnel Services – Salaries	\$3,752.00	\$3,752.00		\$7,504.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	286.49	286.49		572.98
230 PSERS Retirement Contributions	1,254.28	1,254.27		2,508.55
240 Tuition Reimbursement	38,052.30	18,534.15		56,586.45
260 Workers' Compensation	38.20	38.19		76.39
Total Personnel Services – Employee Benefits	\$39,631.27	\$20,113.10		\$59,744.37
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	260.00	260.00		520.00
329 Professional Educational Services – Other	5,538.28	5,538.28	720.00	11,796.56
Total Purchased Professional and Technical Services	\$5,798.28	\$5,798.28	\$720.00	\$12,316.56
500 Other Purchased Services				
580 Travel	1,151.74	1,151.72	1,538.90	3,842.36
Total Other Purchased Services	\$1,151.74	\$1,151.72	\$1,538.90	\$3,842.36
600 Supplies				
650 Supplies & Fees – Technology Related	2,475.50	2,475.50		4,951.00
Total Supplies	\$2,475.50	\$2,475.50		\$4,951.00
Total 2270 Instructional Staff Professional Development Services	\$52,808.79	\$33,290.60	\$2,258.90	\$88,358.29

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	305,241.52	323,504.09		981,997.16
Total Personnel Services – Salaries	\$305,241.52	\$323,504.09		\$981,997.16
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	74,062.80	61,114.17		169,579.16
220 Social Security Contributions	23,240.68	24,593.75		71,167.37
230 PSERS Retirement Contributions	102,101.93	75,611.13		236,730.70
260 Workers' Compensation	3,137.77	3,293.19		9,568.09
Total Personnel Services – Employee Benefits	\$202,543.18	\$164,612.24		\$487,045.32
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				83,697.00
329 Professional Educational Services – Other				1,006.00
330 Other Professional Services		65,178.00		246,319.74
350 Security / Safety Services				306.00
Total Purchased Professional and Technical Services		\$65,178.00		\$331,328.74
400 Purchased Property Services				
440 Rentals	6,981.96	4,874.99		15,920.47
Total Purchased Property Services	\$6,981.96	\$4,874.99		\$15,920.47
500 Other Purchased Services				
520 Insurance – General				484.00
530 Communications	18,099.70	17,216.03		42,301.46
541 Advertising Related to Federal Grant Awards				8,008.29
550 Printing and Binding	2,670.88	3,518.04		9,608.71
580 Travel		11.48		3,968.65
Total Other Purchased Services	\$20,770.58	\$20,745.55		\$64,371.11
600 Supplies				
610 General Supplies	2,757.08	3,844.06		12,638.81
630 Food				498.00
640 Books and Periodicals	39.00			39.00
650 Supplies & Fees – Technology Related	501.95	350.00		10,601.95
Total Supplies	\$3,298.03	\$4,194.06		\$23,777.76
700 Property				
766 Capitalized Technology Equipment – Replacement				21,407.21
Total Property				\$21,407.21
800 Other Objects				
810 Dues and Fees	1,767.00	684.00		19,552.17
Total Other Objects	\$1,767.00	\$684.00		\$19,552.17
Total 2300 Support Services – Administration	\$540,602.27	\$583,792.93		\$1,945,399.94

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,500.00

Total Personnel Services – Salaries \$1,500.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions 112.83

230 PSERS Retirement Contributions 501.47

260 Workers' Compensation 15.34

Total Personnel Services – Employee Benefits \$629.64

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 391.00

330 Other Professional Services 1,127.38

Total Purchased Professional and Technical Services \$1,518.38

500 Other Purchased Services

520 Insurance – General 484.00

541 Advertising Related to Federal Grant Awards 8,008.29

Total Other Purchased Services \$8,492.29

600 Supplies

630 Food 320.00

Total Supplies \$320.00

800 Other Objects

810 Dues and Fees 14,067.67

Total Other Objects \$14,067.67

Total 2310 Board Services \$26,527.98

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:57 PM

General Fund (10)

2320 Board Treasurer Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

400.00

Total Purchased Professional and Technical Services

\$400.00

Total 2320 Board Treasurer Services

\$400.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				46,425.60
Total Personnel Services – Salaries				\$46,425.60
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				3,551.40
Total Personnel Services – Employee Benefits				\$3,551.40
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				83,697.00
Total Purchased Professional and Technical Services				\$83,697.00
500 Other Purchased Services				
530 Communications				6,985.73
550 Printing and Binding				3,289.79
Total Other Purchased Services				\$10,275.52
600 Supplies				
610 General Supplies				43.04
650 Supplies & Fees – Technology Related				9,750.00
Total Supplies				\$9,793.04
Total 2330 Tax Assessment and Collection Services				\$153,742.56

General Fund (10)

2340 Staff Relations and Negotiations Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

139,334.63

Total Purchased Professional and Technical Services

\$139,334.63

Total 2340 Staff Relations and Negotiations Services

\$139,334.63

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:57 PM

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

39,694.73

Total Purchased Professional and Technical Services

\$39,694.73

Total 2350 Legal and Accounting Services

\$39,694.73

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office of the Superintendent / Executive Director Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				305,325.95
Total Personnel Services – Salaries				\$305,325.95
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				34,402.19
220 Social Security Contributions				19,668.71
230 PSERS Retirement Contributions				58,516.17
260 Workers' Compensation				3,121.79
Total Personnel Services – Employee Benefits				\$115,708.86
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				615.00
Total Purchased Professional and Technical Services				\$615.00
400 Purchased Property Services				
440 Rentals				2,813.52
Total Purchased Property Services				\$2,813.52
500 Other Purchased Services				
530 Communications	2,305.75	2,305.75		4,611.50
550 Printing and Binding				130.00
580 Travel				3,957.17
Total Other Purchased Services	\$2,305.75	\$2,305.75		\$8,698.67
600 Supplies				
610 General Supplies				706.98
630 Food				178.00
Total Supplies				\$884.98
700 Property				
766 Capitalized Technology Equipment – Replacement				21,407.21
Total Property				\$21,407.21
800 Other Objects				
810 Dues and Fees				3,033.50
Total Other Objects				\$3,033.50
Total 2360 Office of the Superintendent / Executive Director Services	\$2,305.75	\$2,305.75		\$458,487.69

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	305,241.52	323,504.09		628,745.61
Total Personnel Services – Salaries	\$305,241.52	\$323,504.09		\$628,745.61
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	74,062.80	61,114.17		135,176.97
220 Social Security Contributions	23,240.68	24,593.75		47,834.43
230 PSERS Retirement Contributions	102,101.93	75,611.13		177,713.06
260 Workers' Compensation	3,137.77	3,293.19		6,430.96
Total Personnel Services – Employee Benefits	\$202,543.18	\$164,612.24		\$367,155.42
300 Purchased Professional and Technical Services				
330 Other Professional Services		65,178.00		65,178.00
Total Purchased Professional and Technical Services		\$65,178.00		\$65,178.00
400 Purchased Property Services				
440 Rentals	6,981.96	4,874.99		11,856.95
Total Purchased Property Services	\$6,981.96	\$4,874.99		\$11,856.95
500 Other Purchased Services				
530 Communications	15,793.95	14,910.28		30,704.23
550 Printing and Binding	2,670.88	3,518.04		6,188.92
580 Travel		11.48		11.48
Total Other Purchased Services	\$18,464.83	\$18,439.80		\$36,904.63
600 Supplies				
610 General Supplies	2,757.08	3,844.06		6,601.14
640 Books and Periodicals	39.00			39.00
650 Supplies & Fees – Technology Related	501.95	350.00		851.95
Total Supplies	\$3,298.03	\$4,194.06		\$7,492.09
800 Other Objects				
810 Dues and Fees	1,767.00	684.00		2,451.00
Total Other Objects	\$1,767.00	\$684.00		\$2,451.00
Total 2380 Office of the Principal Services	\$538,296.52	\$581,487.18		\$1,119,783.70

General Fund (10)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

585.00

350 Security / Safety Services

306.00

Total Purchased Professional and Technical Services

\$891.00

400 Purchased Property Services

440 Rentals

1,250.00

Total Purchased Property Services

\$1,250.00

600 Supplies

610 General Supplies

5,287.65

Total Supplies

\$5,287.65

Total 2390 Other Administration Services

\$7,428.65

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				160,899.31
Total Personnel Services – Salaries				\$160,899.31
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				40,178.94
220 Social Security Contributions				11,611.08
230 PSERS Retirement Contributions				53,576.90
260 Workers' Compensation				1,637.93
Total Personnel Services – Employee Benefits				\$107,004.85
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				120.00
330 Other Professional Services				31,278.00
Total Purchased Professional and Technical Services				\$31,398.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				1,590.00
Total Purchased Property Services				\$1,590.00
500 Other Purchased Services				
550 Printing and Binding				208.50
Total Other Purchased Services				\$208.50
600 Supplies				
610 General Supplies				5,825.61
640 Books and Periodicals				183.00
Total Supplies				\$6,008.61
700 Property				
756 Capitalized Technology Equipment – Original				300.99
Total Property				\$300.99
800 Other Objects				
810 Dues and Fees				130.00
Total Other Objects				\$130.00
Total 2400 Support Services – Pupil Health				\$307,540.26

General Fund (10)

2420 Medical Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

5,000.00

Total Purchased Professional and Technical Services

\$5,000.00

Total 2420 Medical Services

\$5,000.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:57 PM

General Fund (10)

2430 Dental Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

1,100.00

Total Purchased Professional and Technical Services

\$1,100.00

Total 2430 Dental Services

\$1,100.00

General Fund (10)

2500 Support Services – Business

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 262,107.85

Total Personnel Services – Salaries \$262,107.85

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 75,710.04

220 Social Security Contributions 19,686.88

230 PSERS Retirement Contributions 86,181.00

260 Workers' Compensation 2,683.55

Total Personnel Services – Employee Benefits \$184,261.47

300 Purchased Professional and Technical Services

310 Official / Administrative Services 925.80

329 Professional Educational Services – Other 1,485.00

330 Other Professional Services 25,198.18

Total Purchased Professional and Technical Services \$27,608.98

400 Purchased Property Services

440 Rentals 2,813.53

Total Purchased Property Services \$2,813.53

500 Other Purchased Services

530 Communications 5,919.03

550 Printing and Binding 1,032.88

580 Travel 934.46

Total Other Purchased Services \$7,886.37

600 Supplies

610 General Supplies 2,066.87

Total Supplies \$2,066.87

700 Property

766 Capitalized Technology Equipment – Replacement 3,758.47

Total Property \$3,758.47

800 Other Objects

810 Dues and Fees 2,681.38

Total Other Objects \$2,681.38

Total 2500 Support Services – Business \$493,184.92

General Fund (10)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 262,107.85

Total Personnel Services – Salaries \$262,107.85

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 75,710.04

220 Social Security Contributions 19,686.88

230 PSERS Retirement Contributions 86,181.00

260 Workers' Compensation 2,683.55

Total Personnel Services – Employee Benefits \$184,261.47

300 Purchased Professional and Technical Services

310 Official / Administrative Services 925.80

329 Professional Educational Services – Other 1,485.00

330 Other Professional Services 25,198.18

Total Purchased Professional and Technical Services \$27,608.98

400 Purchased Property Services

440 Rentals 2,813.53

Total Purchased Property Services \$2,813.53

500 Other Purchased Services

530 Communications 5,919.03

550 Printing and Binding 1,032.88

580 Travel 934.46

Total Other Purchased Services \$7,886.37

600 Supplies

610 General Supplies 2,066.87

Total Supplies \$2,066.87

700 Property

766 Capitalized Technology Equipment – Replacement 3,758.47

Total Property \$3,758.47

800 Other Objects

810 Dues and Fees 2,681.38

Total Other Objects \$2,681.38

Total 2510 Fiscal Services \$493,184.92

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

Elementary Secondary Federal Total

100 Personnel Services – Salaries
100 Personnel Services – Salaries 262,107.85

Total Personnel Services – Salaries \$262,107.85

200 Personnel Services – Employee Benefits
210 Group Insurance – Contracted Provider 75,710.04
220 Social Security Contributions 19,686.88
230 PSERS Retirement Contributions 86,181.00
260 Workers' Compensation 2,683.55

Total Personnel Services – Employee Benefits \$184,261.47

300 Purchased Professional and Technical Services
310 Official / Administrative Services 925.80
329 Professional Educational Services – Other 1,485.00
330 Other Professional Services 25,198.18

Total Purchased Professional and Technical Services \$27,608.98

400 Purchased Property Services
440 Rentals 2,813.53

Total Purchased Property Services \$2,813.53

500 Other Purchased Services
530 Communications 5,919.03
550 Printing and Binding 1,032.88
580 Travel 934.46

Total Other Purchased Services \$7,886.37

600 Supplies
610 General Supplies 2,066.87

Total Supplies \$2,066.87

700 Property
766 Capitalized Technology Equipment – Replacement 3,758.47

Total Property \$3,758.47

800 Other Objects
810 Dues and Fees 2,681.38

Total Other Objects \$2,681.38

Total 2511 Supervision of Fiscal Services - Head of Component \$493,184.92

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				923,065.14
Total Personnel Services – Salaries				\$923,065.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				150,474.61
220 Social Security Contributions				69,776.94
230 PSERS Retirement Contributions				304,527.12
250 Unemployment Compensation				5,093.00
260 Workers' Compensation				9,402.63
280 Other Post-Employment Benefits (OPEB)				15,178.30
Total Personnel Services – Employee Benefits				\$554,452.60
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				1,100.00
390 Other Purchased Professional and Technical Services				28,572.58
Total Purchased Professional and Technical Services				\$29,672.58
400 Purchased Property Services				
410 Cleaning Services				29,305.72
420 Utility Services				17,379.82
430 Repairs and Maintenance Services				241,085.15
440 Rentals				3,190.89
460 Extermination Services				2,720.00
Total Purchased Property Services				\$293,681.58
500 Other Purchased Services				
523 General Property and Liability Insurance				130,132.36
530 Communications				5,839.67
580 Travel				34.22
Total Other Purchased Services				\$136,006.25
600 Supplies				
610 General Supplies	35,634.60	44,287.30		79,921.90
620 Energy				386,309.69
650 Supplies & Fees – Technology Related				3,061.90
Total Supplies	\$35,634.60	\$44,287.30		\$469,293.49
700 Property				
756 Capitalized Technology Equipment – Original				9,575.01
766 Capitalized Technology Equipment – Replacement				1,568.20
Total Property				\$11,143.21
800 Other Objects				
810 Dues and Fees				4,680.05
Total Other Objects				\$4,680.05
Total 2600 Operation and Maintenance of Plant Services	\$35,634.60	\$44,287.30		\$2,421,994.90

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				93,784.52
Total Personnel Services – Salaries				\$93,784.52
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				17,881.37
220 Social Security Contributions				7,170.53
230 PSERS Retirement Contributions				31,534.34
260 Workers' Compensation				975.01
Total Personnel Services – Employee Benefits				\$57,561.25
400 Purchased Property Services				
440 Rentals				2,021.03
Total Purchased Property Services				\$2,021.03
500 Other Purchased Services				
530 Communications				3,445.04
Total Other Purchased Services				\$3,445.04
600 Supplies				
610 General Supplies	248.44	248.43		496.87
650 Supplies & Fees – Technology Related				3,061.90
Total Supplies	\$248.44	\$248.43		\$3,558.77
800 Other Objects				
810 Dues and Fees				635.00
Total Other Objects				\$635.00
Total 2610 Supervision of Operation and Maintenance of Plant Services	\$248.44	\$248.43		\$161,005.61

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				93,784.52
Total Personnel Services – Salaries				\$93,784.52
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				17,881.37
220 Social Security Contributions				7,170.53
230 PSERS Retirement Contributions				31,534.34
260 Workers' Compensation				975.01
Total Personnel Services – Employee Benefits				\$57,561.25
400 Purchased Property Services				
440 Rentals				2,021.03
Total Purchased Property Services				\$2,021.03
500 Other Purchased Services				
530 Communications				3,445.04
Total Other Purchased Services				\$3,445.04
600 Supplies				
610 General Supplies	248.44	248.43		496.87
650 Supplies & Fees – Technology Related				3,061.90
Total Supplies	\$248.44	\$248.43		\$3,558.77
800 Other Objects				
810 Dues and Fees				635.00
Total Other Objects				\$635.00
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	\$248.44	\$248.43		\$161,005.61

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				715,679.92
Total Personnel Services – Salaries				\$715,679.92
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				117,358.23
220 Social Security Contributions				54,010.68
230 PSERS Retirement Contributions				236,355.04
250 Unemployment Compensation				5,093.00
260 Workers' Compensation				7,271.29
280 Other Post-Employment Benefits (OPEB)				15,178.30
Total Personnel Services – Employee Benefits				\$435,266.54
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				900.00
390 Other Purchased Professional and Technical Services				25,836.07
Total Purchased Professional and Technical Services				\$26,736.07
400 Purchased Property Services				
410 Cleaning Services				29,305.72
420 Utility Services				17,379.82
430 Repairs and Maintenance Services				204,727.74
440 Rentals				1,169.86
460 Extermination Services				2,720.00
Total Purchased Property Services				\$255,303.14
500 Other Purchased Services				
523 General Property and Liability Insurance				130,132.36
530 Communications				2,394.63
Total Other Purchased Services				\$132,526.99
600 Supplies				
610 General Supplies	25,499.93	29,501.38		55,001.31
620 Energy				381,234.17
Total Supplies	\$25,499.93	\$29,501.38		\$436,235.48
700 Property				
756 Capitalized Technology Equipment – Original				9,575.01
766 Capitalized Technology Equipment – Replacement				1,568.20
Total Property				\$11,143.21
800 Other Objects				
810 Dues and Fees				4,010.05
Total Other Objects				\$4,010.05
Total 2620 Operation of Buildings Services	\$25,499.93	\$29,501.38		\$2,016,901.40

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2630 Care and Upkeep of Grounds Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				113,600.70
Total Personnel Services – Salaries				\$113,600.70
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				15,235.01
220 Social Security Contributions				8,595.73
230 PSERS Retirement Contributions				36,637.74
260 Workers' Compensation				1,156.33
Total Personnel Services – Employee Benefits				\$61,624.81
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				200.00
Total Purchased Professional and Technical Services				\$200.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				13,821.85
Total Purchased Property Services				\$13,821.85
500 Other Purchased Services				
580 Travel				34.22
Total Other Purchased Services				\$34.22
600 Supplies				
610 General Supplies	6,892.33	11,543.60		18,435.93
Total Supplies	\$6,892.33	\$11,543.60		\$18,435.93
800 Other Objects				
810 Dues and Fees				35.00
Total Other Objects				\$35.00
Total 2630 Care and Upkeep of Grounds Services	\$6,892.33	\$11,543.60		\$207,752.51

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 Purchased Property Services				
430 Repairs and Maintenance Services				9,872.58
Total Purchased Property Services				\$9,872.58
600 Supplies				
610 General Supplies	2,993.90	2,993.89		5,987.79
620 Energy				5,075.52
Total Supplies	\$2,993.90	\$2,993.89		\$11,063.31
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$2,993.90	\$2,993.89		\$20,935.89

General Fund (10)

2660 Safety and Security Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

2,736.51

Total Purchased Professional and Technical Services

\$2,736.51

400 Purchased Property Services

430 Repairs and Maintenance Services

12,662.98

Total Purchased Property Services

\$12,662.98

Total 2660 Safety and Security Services

\$15,399.49

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:57 PM

General Fund (10)

2700 Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

1,050,863.26

516 Student Transportation Services From the IU

410,989.56

Total Other Purchased Services

\$1,461,852.82

Total 2700 Student Transportation Services

\$1,461,852.82

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:57 PM

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

1,027,989.21

516 Student Transportation Services From the IU

410,989.56

Total Other Purchased Services

\$1,438,978.77

Total 2720 Vehicle Operation Services

\$1,438,978.77

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:57 PM

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

22,874.05

Total Other Purchased Services

\$22,874.05

Total 2750 Nonpublic Transportation

\$22,874.05

General Fund (10)

2800 Support Services – Central

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 223,160.54

Total Personnel Services – Salaries \$223,160.54

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 60,733.29

220 Social Security Contributions 16,957.60

230 PSERS Retirement Contributions 74,356.88

240 Tuition Reimbursement 11,114.00

260 Workers' Compensation 2,293.36

Total Personnel Services – Employee Benefits \$165,455.13

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 140.00

330 Other Professional Services 8,158.75

340 Technical Services 22,224.80

Total Purchased Professional and Technical Services \$30,523.55

500 Other Purchased Services

530 Communications 572.20

550 Printing and Binding 130.00

580 Travel 734.03

Total Other Purchased Services \$1,436.23

600 Supplies

610 General Supplies 7,753.03

630 Food 71.13

Total Supplies \$7,824.16

800 Other Objects

810 Dues and Fees 289.00

Total Other Objects \$289.00

Total 2800 Support Services – Central \$428,688.61

General Fund (10)

2820 Information Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

132,583.54

Total Personnel Services – Salaries

\$132,583.54

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

45,093.85

220 Social Security Contributions

10,110.84

230 PSERS Retirement Contributions

44,648.24

260 Workers' Compensation

1,371.16

Total Personnel Services – Employee Benefits

\$101,224.09

Total 2820 Information Services

\$233,807.63

General Fund (10)

2821 Supervision of Information Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

132,583.54

Total Personnel Services – Salaries

\$132,583.54

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

45,093.85

220 Social Security Contributions

10,110.84

230 PSERS Retirement Contributions

44,648.24

260 Workers' Compensation

1,371.16

Total Personnel Services – Employee Benefits

\$101,224.09

Total 2821 Supervision of Information Services

\$233,807.63

General Fund (10)

2832 Recruitment and Placement Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 90,577.00

Total Personnel Services – Salaries \$90,577.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 15,639.44

220 Social Security Contributions 6,846.76

230 PSERS Retirement Contributions 29,708.64

260 Workers' Compensation 922.20

Total Personnel Services – Employee Benefits \$53,117.04

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 140.00

330 Other Professional Services 8,158.75

Total Purchased Professional and Technical Services \$8,298.75

500 Other Purchased Services

530 Communications 572.20

550 Printing and Binding 130.00

580 Travel 734.03

Total Other Purchased Services \$1,436.23

600 Supplies

610 General Supplies 7,753.03

630 Food 71.13

Total Supplies \$7,824.16

800 Other Objects

810 Dues and Fees 289.00

Total Other Objects \$289.00

Total 2832 Recruitment and Placement Services \$161,542.18

General Fund (10)

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

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

11,114.00

Total Personnel Services – Employee Benefits

\$11,114.00

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

\$11,114.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:27:57 PM

General Fund (10)

2840 Data Processing Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

22,224.80

Total Purchased Professional and Technical Services

\$22,224.80

Total 2840 Data Processing Services

\$22,224.80

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

21,534.96

Total Other Purchased Services

\$21,534.96

Total 2900 Other Support Services

\$21,534.96

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

21,534.96

Total Other Purchased Services

\$21,534.96

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$21,534.96

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 369,281.66

Total Personnel Services – Salaries \$369,281.66

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 10,642.88

220 Social Security Contributions 28,056.59

230 PSERS Retirement Contributions 117,624.45

260 Workers' Compensation 3,759.04

Total Personnel Services – Employee Benefits \$160,082.96

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 1,910.00

330 Other Professional Services 47,742.30

350 Security / Safety Services 51,218.98

Total Purchased Professional and Technical Services \$100,871.28

400 Purchased Property Services

410 Cleaning Services 4,985.66

430 Repairs and Maintenance Services 19,907.32

440 Rentals 2,580.00

Total Purchased Property Services \$27,472.98

500 Other Purchased Services

510 Student Transportation Services 71,875.26

520 Insurance – General 35,706.00

530 Communications 1,979.13

550 Printing and Binding 1,966.67

580 Travel 22,642.44

Total Other Purchased Services \$134,169.50

600 Supplies

610 General Supplies 141,708.41

630 Food 1,202.46

640 Books and Periodicals 245.00

Total Supplies \$143,155.87

700 Property

756 Capitalized Technology Equipment – Original 10,788.40

766 Capitalized Technology Equipment – Replacement 1,970.09

Total Property \$12,758.49

800 Other Objects

810 Dues and Fees 20,281.45

860 Grants To Municipal and Community Service Organizations 14,728.00

Total Other Objects \$35,009.45

Total 3000 Operation of Non-Instructional Services \$982,802.19

General Fund (10)

3200 Student Activities

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>				
	100 Personnel Services – Salaries				368,962.81
Total Personnel Services – Salaries					\$368,962.81
200	<u>Personnel Services – Employee Benefits</u>				
	210 Group Insurance – Contracted Provider				10,642.88
	220 Social Security Contributions				28,032.20
	230 PSERS Retirement Contributions				117,517.86
	260 Workers' Compensation				3,755.80
Total Personnel Services – Employee Benefits					\$159,948.74
300	<u>Purchased Professional and Technical Services</u>				
	329 Professional Educational Services – Other				1,910.00
	330 Other Professional Services				47,742.30
	350 Security / Safety Services				10,539.74
Total Purchased Professional and Technical Services					\$60,192.04
400	<u>Purchased Property Services</u>				
	410 Cleaning Services				4,985.66
	430 Repairs and Maintenance Services				19,907.32
	440 Rentals				2,580.00
Total Purchased Property Services					\$27,472.98
500	<u>Other Purchased Services</u>				
	510 Student Transportation Services				71,875.26
	520 Insurance – General				35,706.00
	530 Communications				1,979.13
	550 Printing and Binding				1,966.67
	580 Travel				22,642.44
Total Other Purchased Services					\$134,169.50
600	<u>Supplies</u>				
	610 General Supplies				141,708.41
	630 Food				1,202.46
	640 Books and Periodicals				245.00
Total Supplies					\$143,155.87
700	<u>Property</u>				
	756 Capitalized Technology Equipment – Original				10,788.40
	766 Capitalized Technology Equipment – Replacement				1,970.09
Total Property					\$12,758.49
800	<u>Other Objects</u>				
	810 Dues and Fees				20,281.45
Total Other Objects					\$20,281.45
Total 3200 Student Activities					\$926,941.88

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 884,393.00

Total Other Objects \$884,393.00

900 Other Uses of Funds

910 Redemption of Principal 1,394,010.00

932 Capital Reserve Fund Transfers Applicable To Fund 32 4,000,012.00

Total Other Uses of Funds \$5,394,022.00

Total 5000 Other Expenditures and Financing Uses \$6,278,415.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5100 Debt Service / Other Expenditures and Financing Uses				
800 Other Objects				
830 Interest				884,393.00
Total Other Objects				\$884,393.00
900 Other Uses of Funds				
910 Redemption of Principal				1,394,010.00
Total Other Uses of Funds				\$1,394,010.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$2,278,403.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:14 PM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				884,393.00
Total Other Objects				\$884,393.00
900 Other Uses of Funds				
910 Redemption of Principal				1,394,010.00
Total Other Uses of Funds				\$1,394,010.00
Total 5110 Debt Service				\$2,278,403.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:14 PM

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

4,000,012.00

Total Other Uses of Funds

\$4,000,012.00

Total 5200 Interfund Transfers – Out

\$4,000,012.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:14 PM

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

4,000,012.00

Total Other Uses of Funds

\$4,000,012.00

Total 5230 Capital Projects Fund Transfers

\$4,000,012.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:00 PM

Capital Reserve Fund - § 1431 (32)

2000 Support Services

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

299,098.00

Total Purchased Property Services

\$299,098.00

Total 2000 Support Services

\$299,098.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:00 PM

Capital Reserve Fund - § 1431 (32)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

299,098.00

299,098.00

Total Purchased Property Services

\$299,098.00

\$299,098.00

Total 2600 Operation and Maintenance of Plant Services

\$299,098.00

\$299,098.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:00 PM

Capital Reserve Fund - § 1431 (32)

2620 Operation of Buildings Services

400 Purchased Property Services

430 Repairs and Maintenance Services

Total Purchased Property Services

Total 2620 Operation of Buildings Services

Elementary

Secondary

Federal

Total

299,098.00

299,098.00

\$299,098.00

\$299,098.00

\$299,098.00

\$299,098.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:08 PM

Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services 202,342.00

Total Purchased Professional and Technical Services \$202,342.00

400 Purchased Property Services

440 Rentals 3,845.00

450 Construction Services 4,122,367.00

Total Purchased Property Services \$4,126,212.00

700 Property

752 Capital Equipment – Original and Additional 4,155.00

Total Property \$4,155.00

Total 4000 Facilities Acquisition, Construction and Improvement Services \$4,332,709.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:08 PM

Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

202,342.00

202,342.00

Total Purchased Professional and Technical Services

\$202,342.00

\$202,342.00

400 Purchased Property Services

440 Rentals

3,845.00

3,845.00

450 Construction Services

4,122,367.00

4,122,367.00

Total Purchased Property Services

\$4,126,212.00

\$4,126,212.00

700 Property

752 Capital Equipment – Original and Additional

4,155.00

4,155.00

Total Property

\$4,155.00

\$4,155.00

Total 4600 Existing Building Improvement Services

\$4,332,709.00

\$4,332,709.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:01 PM

Other Capital Projects Fund (39)

2000 Support Services

400 Purchased Property Services

430 Repairs and Maintenance Services

44,680.00

Total Purchased Property Services

\$44,680.00

700 Property

752 Capital Equipment – Original and Additional

117,583.00

Total Property

\$117,583.00

Total 2000 Support Services

\$162,263.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:01 PM

Other Capital Projects Fund (39)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

44,680.00

44,680.00

Total Purchased Property Services

\$44,680.00

\$44,680.00

700 Property

752 Capital Equipment – Original and Additional

117,583.00

117,583.00

Total Property

\$117,583.00

\$117,583.00

Total 2600 Operation and Maintenance of Plant Services

\$162,263.00

\$162,263.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:01 PM

Other Capital Projects Fund (39)

2620 Operation of Buildings Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

44,680.00

44,680.00

Total Purchased Property Services

\$44,680.00

\$44,680.00

700 Property

752 Capital Equipment – Original and Additional

117,583.00

117,583.00

Total Property

\$117,583.00

\$117,583.00

Total 2620 Operation of Buildings Services

\$162,263.00

\$162,263.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:10 PM

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

440 Rentals 4,983.00

450 Construction Services 159,917.00

Total Purchased Property Services \$164,900.00

700 Property

756 Capitalized Technology Equipment – Original 40,622.00

Total Property \$40,622.00

Total 4000 Facilities Acquisition, Construction and Improvement Services \$205,522.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:10 PM

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

440 Rentals

4,983.00

4,983.00

450 Construction Services

159,917.00

159,917.00

Total Purchased Property Services

\$164,900.00

\$164,900.00

700 Property

756 Capitalized Technology Equipment – Original

40,622.00

40,622.00

Total Property

\$40,622.00

\$40,622.00

Total 4600 Existing Building Improvement Services

\$205,522.00

\$205,522.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:16 PM

Other Capital Projects Fund (39)

5000 Other Expenditures and Financing Uses

Total

900 Other Uses of Funds

939 Other Fund Transfers

12.00

Total Other Uses of Funds

\$12.00

Total 5000 Other Expenditures and Financing Uses

\$12.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:16 PM

Other Capital Projects Fund (39)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

12.00

Total Other Uses of Funds

\$12.00

Total 5200 Interfund Transfers – Out

\$12.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:16 PM

Other Capital Projects Fund (39)

5210 General Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

12.00

Total Other Uses of Funds

\$12.00

Total 5210 General Fund Transfers

\$12.00

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	12,188,531.24				
1200 Special Programs - Elementary / Secondary	4,975,552.56				
1300 Vocational Education	2,259,970.85				
1400 Other Instructional Programs - Elementary / Secondary	236,299.89				
1500 Nonpublic School Programs	3,499.00				
1600 Adult Education Programs	216,863.00				
1800 Pre-Kindergarten	255,000.00				
Total Instruction	\$20,135,716.54				
2000 Support Services					
2100 Support Services - Students	839,851.92				
2200 Support Services - Instructional Staff	601,701.69				
2300 Support Services - Administration	1,945,399.94				
2400 Support Services - Pupil Health	307,540.26				
2500 Support Services - Business	493,184.92				
2600 Operation and Maintenance of Plant Services	2,421,994.90				
2700 Student Transportation Services	1,461,852.82				
2800 Support Services - Central	428,688.61				
2900 Other Support Services	21,534.96				
Total Support Services	\$8,521,750.02				
3000 Operation of Non-Instructional Services					
3200 Student Activities	926,941.88				
3300 Community Services	55,860.31				
Total Operation of Non-Instructional Services	\$982,802.19				
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	2,278,403.00				
5200 Interfund Transfers - Out	4,000,012.00				
Total Other Expenditures and Financing Uses	\$6,278,415.00				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$35,918,683.75				

	<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					12,188,531.24
1200 Special Programs - Elementary / Secondary					4,975,552.56
1300 Vocational Education					2,259,970.85
1400 Other Instructional Programs - Elementary / Secondary					236,299.89
1500 Nonpublic School Programs					3,499.00
1600 Adult Education Programs					216,863.00
1800 Pre-Kindergarten					255,000.00
Total Instruction					\$20,135,716.54
2000 Support Services					
2100 Support Services - Students					839,851.92
2200 Support Services - Instructional Staff					601,701.69
2300 Support Services - Administration					1,945,399.94
2400 Support Services - Pupil Health					307,540.26
2500 Support Services - Business					493,184.92
2600 Operation and Maintenance of Plant Services	299,098.00	162,263.00			2,883,355.90
2700 Student Transportation Services					1,461,852.82
2800 Support Services - Central					428,688.61
2900 Other Support Services					21,534.96
Total Support Services	\$299,098.00	\$162,263.00			\$8,983,111.02
3000 Operation of Non-Instructional Services					
3200 Student Activities					926,941.88
3300 Community Services					55,860.31
Total Operation of Non-Instructional Services					\$982,802.19
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services	4,332,709.00	205,522.00			4,538,231.00
Total Facilities Acquisition, Construction and Improvement	\$4,332,709.00	\$205,522.00			\$4,538,231.00
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					2,278,403.00
5200 Interfund Transfers - Out			12.00		4,000,024.00
Total Other Expenditures and Financing Uses			\$12.00		\$6,278,427.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$4,631,807.00	\$367,797.00			\$40,918,287.75

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:37 PM

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	12,050,207.69
Total Federally Funded salaries subject to PSERS withholding	503,371.10
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	328,815.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$328,815.00 <hr/>

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	1,780,788.00	225,772.00	2,006,560.00
	212 Dental Insurance	112,557.00	9,189.00	121,746.00
	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	\$1,893,345.00	\$234,961.00	\$2,128,306.00
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$1,893,345.00	\$234,961.00	\$2,128,306.00

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:41 PM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	258,869.93	388,304.89	647,174.82	262,503.22	393,754.84	656,258.06
2140 Psychological Services	147,715.93	16,412.88	164,128.81	165,234.47	18,359.39	183,593.86
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	28,883.66	163,674.10	192,557.76	32,514.45	184,248.55	216,763.00
2350 Legal and Accounting Services	2,350.90	21,158.10	23,509.00	3,969.47	35,725.26	39,694.73
2420 Medical Services					5,000.00	5,000.00
2440 Nursing Services	14,702.80	279,353.20	294,056.00	15,072.01	286,368.25	301,440.26
2700 Student Transportation Services	531,034.85	796,552.28	1,327,587.13	575,591.20	863,386.80	1,438,978.00
Total	\$983,558.07	\$1,665,455.45	\$2,649,013.52	\$1,054,884.82	\$1,786,843.09	\$2,841,727.91

(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		29,515,000.00		903,672.00	9,441,822.00	93,917.00	39,194,068.00	79,148,479.00
2. Additional Debt Incurred During Year					182,837.00	10,853.00	1,708,247.00	1,901,937.00
3. Retirements and Repayments		1,230,000.00		164,010.00				1,394,010.00
4. Debt at End of Fiscal Year		28,285,000.00		739,662.00	9,624,659.00	104,770.00	40,902,315.00	79,656,406.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		28,285,000.00		739,662.00	9,624,659.00	104,770.00	40,902,315.00	79,656,406.00
7. Current Portion P&I - Due within 1 year		2,080,165.00		208,945.00		63,699.00		2,352,809.00
8. Interest Paid during current fiscal year		842,608.80		38,460.00				881,068.80

(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					44,741.00	2,915.00	1,043,806.00	1,091,462.00
2. Additional Debt Incurred During Year					4,354.00	86.00	50,038.00	54,478.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year					49,095.00	3,001.00	1,093,844.00	1,145,940.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					49,095.00	3,001.00	1,093,844.00	1,145,940.00
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	1,394,010.00		884,393.00	2,278,403.00	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

Total Debt Payments - Governmental Funds			\$1,394,010.00		\$884,393.00	\$2,278,403.00	
---	--	--	-----------------------	--	---------------------	-----------------------	--

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 : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:44 PM

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	12/2016	9,750,000.00		115,000.00	9,635,000.00	417,815.00	293,919.28
General Obligation Bonds/Notes – CIB	12/2015	9,605,000.00		5,000.00	9,600,000.00	337,475.00	332,291.52
General Obligation Bonds/Notes – CIB	12/2015	9,605,000.00		555,000.00	9,050,000.00	1,324,875.00	216,398.00
General Obligation Bonds/Notes – CIB	03/2012	555,000.00		555,000.00			
Extended Term Financing Agreements		903,672.00		164,010.00	739,662.00	208,945.00	38,460.00
Compensated Absences		93,917.00	10,853.00		104,770.00	63,699.00	
Other Post-Employment Benefits (OPEB)		9,441,822.00	182,837.00		9,624,659.00		
Net Pension Liability		39,194,068.00	1,708,247.00		40,902,315.00		
Totals for Debt Entered:		\$79,148,479.00	\$1,901,937.00	\$1,394,010.00	\$79,656,406.00	\$2,352,809.00	\$881,068.80

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		2,915.00	86.00		3,001.00		
Other Post-Employment Benefits (OPEB)		44,741.00	4,354.00		49,095.00		
Net Pension Liability		1,043,806.00	50,038.00		1,093,844.00		
Totals for Debt Entered:		\$1,091,462.00	\$54,478.00		\$1,145,940.00		

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	4,271,381.93
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	

Section 1 Total	\$4,271,381.93
------------------------	-----------------------

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		97,084.83	97,084.83
6 Brick and Mortar Charter Schools	12,026.51		12,026.51
7 Cyber Charter Schools	520,117.81	195,502.22	715,620.03
8 Career and Technology Centers	1,906,359.62	277,454.00	2,183,813.62
9 Approved Private Schools	201,710.75	838,351.71	1,040,062.46
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	32.23		32.23
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	222,742.25		222,742.25

Section 2 Total	\$2,862,989.17	\$1,408,392.76	\$4,271,381.93
------------------------	-----------------------	-----------------------	-----------------------

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 331,971.46

Total Personnel Services – Salaries \$331,971.46

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 3,891.17

220 Social Security Contributions 25,368.98

230 PSERS Retirement Contributions 140,704.41

250 Unemployment Compensation 28.72

260 Workers' Compensation 3,380.29

Total Personnel Services – Employee Benefits \$173,373.57

500 Other Purchased Services

530 Communications 1,347.52

570 Food Service Management 523,376.73

580 Travel 1,001.31

Total Other Purchased Services \$525,725.56

600 Supplies

610 General Supplies 774.84

630 Food 76,529.19

Total Supplies \$77,304.03

700 Property

740 Depreciation 20,748.84

Total Property \$20,748.84

800 Other Objects

810 Dues and Fees 48.00

Total Other Objects \$48.00

Total 3000 Operation of Non-Instructional Services \$1,129,171.46

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				331,971.46
Total Personnel Services – Salaries				\$331,971.46
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				3,891.17
220 Social Security Contributions				25,368.98
230 PSERS Retirement Contributions				140,704.41
250 Unemployment Compensation				28.72
260 Workers' Compensation				3,380.29
Total Personnel Services – Employee Benefits				\$173,373.57
500 Other Purchased Services				
530 Communications				1,347.52
570 Food Service Management				523,376.73
580 Travel				1,001.31
Total Other Purchased Services				\$525,725.56
600 Supplies				
610 General Supplies				774.84
630 Food				76,529.19
Total Supplies				\$77,304.03
700 Property				
740 Depreciation				20,748.84
Total Property				\$20,748.84
800 Other Objects				
810 Dues and Fees				48.00
Total Other Objects				\$48.00
Total 3100 Food Services				\$1,129,171.46

	<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	1,129,171.46				1,129,171.46
Total Operation of Non-Instructional Services	\$1,129,171.46				\$1,129,171.46
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,129,171.46				\$1,129,171.46

LEA : 121136503 Palmerton Area SD

Printed 12/4/2019 2:28:59 PM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Palmerton Area HS	4734	3,452,595.79	2,242,487.31	1,952,180.87	1,267,956.37	202,234.27	7,912.13	9,125,366.74	
	Palmerton Area JHS	7140	2,093,603.30	1,359,811.32	1,183,773.76	768,870.10	122,631.89	4,797.80	5,533,488.17	
	Parkside Education Center	7993	1,058,344.89	249,529.93	598,413.71	141,090.24	66,762.87	2,594.10	2,116,735.74	
	S S Palmer El Sch	7172	2,774,150.13	1,299,899.68	1,568,571.34	734,994.60	1,342.45	749.29	6,379,707.49	
	Towamensing El Sch	1319	2,055,727.36	3,412,106.95	1,162,357.80	1,929,287.51	1,031.99	155,971.56	8,716,483.17	
Total			11,434,421.47	8,563,835.19	6,465,297.48	4,842,198.82	394,003.47	172,024.88	31,871,781.31	