

LEA Name : Highlands SD
Address : 1500 Pacific Avenue
Natrona Heights , PA 15065

County : Allegheny
AUN Number : 103024753
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2018

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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

Chief School Administrator Signature

Date

Board Secretary Signature

Date

Lori P Byron

Contact Person

lbyron@goldenrams.com

Contact Person E-mail Address

(724)226-2400 Ext :4524

Contact Person Telephone Number

(724)226-8437

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2018

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

LEA Name : Highlands SD

AUN Number : 103024753

County : Allegheny

Audit Certification Due:
12/31/2018

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 11/27/18

Date

Auditing Firm:

Troese + Associates

Auditor Contact Name:

Henry Troese

Auditor Phone:

814-226-6133

Auditor E-mail:

henry@troeseassoc.com

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

Chief School Administrator

Signature

Date

Lori P Byron

Contact Person

lbyron@goldenrams.com

Contact Person E-mail Address

Board Secretary

Signature

Date

(724)226-2400

Ext :4524

Contact Person Telephone Number

(724)226-8437

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2018

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

LEA Name : Highlands SD

AUN Number : 103024753

County : Allegheny

Audit Certification Due:

12/31/2018

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 11/27/18

Date

Auditing Firm:

Troese + Associates

Auditor Contact Name:

Henry Troese

Auditor Phone:

814-226-6133

Auditor E-mail:

henry@troeseassoc.com

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

Chief School Administrator

Signature

Date

Lori P Byron

Contact Person

lbyron@goldenrams.com

Contact Person E-mail Address

Board Secretary

Signature

Date

(724)226-2400

Ext :4524

Contact Person Telephone Number

(724)226-8437

Contact Person Fax Number

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
13040	<p>REG: The amount reported in 9120 representing refunded bond proceeds is not consistent with the amount in 5120 for refunded bond payments. Please correct or enter a justification.</p> <p>REG 9120, GOV Funds: \$10,445,000.00 REG 5120, GOV Funds: \$4,015,000.00</p>	<p>The diff is being used for funding a portion of unfunded actuarial accrued liabilities, being a component of our required psers contrib for FY end 6/30/18&6/30/19.Also paying cost for elevator install at HES & other cap improvements to various schools.</p>
41050	<p>There is an entry in function 5110- 990 object "Other". Please explain what constitutes "Other".</p> <p>Expenditure 5110-990, Fund 10: \$80,948.75</p>	<p>Bond discounts</p>
50074	<p>SOIN: Interest paid during the fiscal reported on the SOIN for General Obligation Bonds, Authority Building Obligations and Other Long Term Debt is not comparable with amounts reported in Governmental Fund Expenditure Function 5000, Object 830. Please correct or provide a justification.</p> <p>SOIN: Interest Paid During Fiscal Year: \$597,023.31 Expenditure Detail: Function 5000, Object 830: \$766,927.36</p>	<p>GOB - 2018 was issued in May 2018, therefore there was no interest due in 2017-2018.</p>
50160	<p>SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.</p>	<p>GOB - 2018 was issued in May 2018, therefore there was no interest due in 2017-2018.</p>

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:29 PM

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	488,933			14,944	
0110	Investments	14,120,434			2,534	
0120	Taxes Receivable	4,347,020				
0130	Due From Other Funds	1,343,055				
0141	Due From Other Governments	175,232				
0142	State Revenue Receivable	1,168,735				
0143	Federal Revenue Receivable	131,514				
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets		\$21,774,923			\$17,478	
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$21,774,923			\$17,478	

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:29 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>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents					503,877
0110	Investments					14,122,968
0120	Taxes Receivable					4,347,020
0130	Due From Other Funds					1,343,055
0141	Due From Other Governments					175,232
0142	State Revenue Receivable					1,168,735
0143	Federal Revenue Receivable					131,514
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets						\$21,792,401
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources						\$21,792,401

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:29 PM

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	456,091				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	815,185				
0462	Payroll Deductions and Withholding	1,777,533				
0480	Unearned Revenues					
0490	Other Current Liabilities					
Total Liabilities		\$3,048,809				
0950	Deferred Inflows of Resources	4,347,020				
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance					
0830	Committed Fund Balance	4,635,250				
0840	Assigned Fund Balance	6,154,664			17,478	
0850	Unassigned Fund Balance	3,589,180				
Total Fund Balances		\$14,379,094			\$17,478	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$21,774,923			\$17,478	

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:29 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					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable					456,091
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					815,185
0462	Payroll Deductions and Withholding					1,777,533
0480	Unearned Revenues					
0490	Other Current Liabilities					
Total Liabilities						\$3,048,809
0950	Deferred Inflows of Resources					4,347,020
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance					
0830	Committed Fund Balance					4,635,250
0840	Assigned Fund Balance					6,172,142
0850	Unassigned Fund Balance					3,589,180
Total Fund Balances						\$14,396,572
Total Liabilities, Deferred Inflows Of Resources And Fund Balances						\$21,792,401

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	20,253,435			57,578	
7000 Revenue from State Sources	21,269,725				
8000 Revenue from Federal Sources	1,047,893				
Total Revenues	\$42,571,053			\$57,578	
Expenditures					
1000 Instruction	28,012,231				
2000 Support Services	13,927,630				
3000 Operation of Non-Instructional Services	721,358			64,790	
4000 Facilities Acquisition, Construction and Improvement Services	8,750				
5110 Debt Service	2,747,839				
5130 Refund of Prior Year Revenues / Receipts	224				
Total Expenditures	\$45,418,032			\$64,790	
Excess (Deficiency) Of Revenues Over Expenditures	(\$2,846,979)			(\$7,212)	
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds	10,445,000				
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds	4,015,000				
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$6,430,000				

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:33 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>
Revenues						
6000	Revenue from Local Sources					20,311,013
7000	Revenue from State Sources					21,269,725
8000	Revenue from Federal Sources					1,047,893
Total Revenues						\$42,628,631
Expenditures						
1000	Instruction					28,012,231
2000	Support Services					13,927,630
3000	Operation of Non-Instructional Services					786,148
4000	Facilities Acquisition, Construction and Improvement Services					8,750
5110	Debt Service					2,747,839
5130	Refund of Prior Year Revenues / Receipts					224
Total Expenditures						\$45,482,822
Excess (Deficiency) Of Revenues Over Expenditures						(\$2,854,191)
Other Financing Sources (Uses)						
9110	Face Value of Bonds Issued					
9120	Proceeds from Refunding of Bonds					10,445,000
9130	Bond Premiums					
9200	Proceeds from Extended-Term Financing					
9300	Interfund Transfers - IN					
9400	Sale of or Compensation for Loss of Fixed Assets					
9710	Transfers from Component Units					
9720	Transfers from Primary Governments					
9910	Other Financing Sources Not Listed in the 9000 Series					
9990	Insurance Recoveries					
5120	Debt Service – Refunded Bonds					4,015,000
5150	Bond Discounts					
5200	Interfund Transfers – Out					
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)						\$6,430,000

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items						
9920 Special Items – Gains						
9930 Extraordinary Items – Gains						
5520 Special Items – Losses						
5530 Extraordinary Items – Losses						
Net Change In Fund Balances		\$3,583,021			(\$7,212)	
Fund Balance						
0001 Fund Balance - Beginning of Fiscal Year		10,796,073			24,690	
Fund Balance - End Of Year		\$14,379,094			\$17,478	

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						\$3,575,809
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year					10,820,763
Fund Balance - End Of Year						\$14,396,572

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:34 PM

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	869,263			869,263	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	8,534			8,534	
0143 Federal Revenue Receivable	157,714			157,714	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	19,461			19,461	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$1,054,972			\$1,054,972	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	133,650			133,650	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$133,650			\$133,650	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$1,188,622			\$1,188,622	

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:34 PM

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	1,381,092			1,381,092	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding	23,630			23,630	
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Current Liabilities	\$1,404,722			\$1,404,722	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$1,404,722			\$1,404,722	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	133,650			133,650	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(349,750)			(349,750)	
Total Net Position	(\$216,100)			(\$216,100)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,188,622			\$1,188,622	

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	85,690			85,690	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$85,690			\$85,690	
Operating Expenses					
100 Personnel Services – Salaries	379,940			379,940	
200 Personnel Services – Employee Benefits	281,944			281,944	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	21,340			21,340	
500 Other Purchased Services	944			944	
600 Supplies	653,386			653,386	
740 Depreciation	12,919			12,919	
810 Dues and Fees	400			400	
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,350,873			\$1,350,873	
Operating Income (Loss)	(\$1,265,183)			(\$1,265,183)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments					
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	59,571			59,571	
8000 Revenue from Federal Sources	1,158,405			1,158,405	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,217,976			\$1,217,976	
Income (Loss) Before Contributions And Transfers	(\$47,207)			(\$47,207)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
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	(\$47,207)			(\$47,207)	
0002 Net Position - Beginning of Fiscal Year	(168,893)			(168,893)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$216,100)			(\$216,100)	

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:40 PM

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	85,690			85,690	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	664,402			664,402	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	685,895			685,895	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$1,264,607)			(\$1,264,607)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	59,571			59,571	
0023 Receipts From Federal Sources -8000	1,158,405			1,158,405	
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	\$1,217,976			\$1,217,976	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500					
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:40 PM

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:40 PM

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	(46,631)			(46,631)	
0004 Cash and Cash Equivalents Beginning of Year	915,894			915,894	
Cash and Cash Equivalents at Year End	\$869,263			\$869,263	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(1,265,183)			(1,265,183)	
Adjustments					
0051 Depreciation and Net Amortization	12,919			12,919	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(103,628)			(103,628)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	6,968			6,968	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	86,835			86,835	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)	(2,518)			(2,518)	
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$576			\$576	
Cash Provided By (Used for) Total	(\$1,264,607)			(\$1,264,607)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:42 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	14,348			30,826
0110 Investments				27,751
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$14,348			\$58,577
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$14,348			\$58,577

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:42 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				45,174
0110	Investments				27,751
0130	Due From Other Funds				
0147	Due from Component Unit				
0150	Other Receivables				
0170	Inventories				
0180	Prepaid Expenses (Expenditures)				
0190	Other Current Assets				
0220	Buildings and Building Improvements (Net)				
0230	Machinery, Equipment and Furniture (Net)				
Total Assets					\$72,925
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources					\$72,925

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:42 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>
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				
0430 Contracts Payable				
0450 Short-Term Payables				58,577
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities				\$58,577
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	14,348			
0799 Unrestricted Net Position				
Total Net Position	\$14,348			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$14,348			\$58,577

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:42 PM

Amounts Expressed in Whole Dollars

<u>Other Agency</u>	<u>Discrete Component Units</u>	<u>Discrete Component Units</u>	<u>Total Fiduciary Funds</u>
(89)	(98)	(99)	

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			
0430	Contracts Payable			
0450	Short-Term Payables			58,577
0461	Accrued Salaries and Benefits			
0462	Payroll Deductions and Withholding			
0480	Unearned Revenues			
0490	Other Current Liabilities			

Total Liabilities				\$58,577
--------------------------	--	--	--	-----------------

0950 Deferred Inflows of Resources

Net Position

0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			14,348
0799	Unrestricted Net Position			

Total Net Position				\$14,348
---------------------------	--	--	--	-----------------

Total Liabilities, Deferred Inflows Of Resources And Net Position				\$72,925
--	--	--	--	-----------------

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:43 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>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						
0092 Other Additions						
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions						
Change In Net Position						
0006 Net Position – Beginning of Fiscal Year	14,348					14,348
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$14,348					\$14,348

LEA : 103024753 Highlands SD

General Fund (10)

Printed 1/28/2019 1:58:44 PM

Page - 1 of 4

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	15,694,303.69			15,694,303.69
6113 Public Utility Realty Taxes	19,180.90			19,180.90
6114 Payments in Lieu of Current Taxes - State / Local	380,066.90			380,066.90
6120 Current Per Capita Taxes, Section 679	48,138.73			48,138.73
6141 Current Act 511 Per Capita Taxes	48,205.83			48,205.83
6143 Current Act 511 Local Services Taxes	31,665.73			31,665.73
6151 Current Act 511 Earned Income Taxes	1,940,405.81			1,940,405.81
6153 Current Act 511 Real Estate Transfer Taxes	192,986.55			192,986.55
6411 Delinquent Real Estate Taxes	873,995.33			873,995.33
6420 Delinquent Per Capita Taxes, Section 679	1,754.80			1,754.80
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	1,634.80			1,634.80
6500 Earnings on Investments	85,657.88			
6810 Revenue from Local Governmental Units	70,000.00			
6821 State Revenue Received from Other Pennsylvania Public LEAs	792.40			
6832 Federal IDEA Revenue Received as Pass Through	509,819.65			
6910 Rentals	4,392.57			
6920 Contributions and Donations from Private Sources	83,996.00			
6942 Summer School Tuition	6,510.00			
6949 Other Tuition from Patrons	126,735.84			
6991 Refunds of a Prior Year Expenditure	121,336.45			
6999 Other Revenues Not Specified Above	11,855.61			
TOTAL Revenue from Local Sources	\$20,253,435.47			\$19,232,339.07

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7110 Basic Education Funding	11,566,965.54			
7160 Tuition for Orphans Subsidy	47,064.09			
7271 Special Education funds for School-Aged Pupils	1,906,244.96			
7292 Pre-K Counts	144,500.00			
7299 Program Revenues Not Listed Previously in the 7200 Series	0.01			
7311 Pupil Transportation Subsidy	1,068,003.10			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,830.00			
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,675.98			
7340 State Property Tax Reduction Allocation	1,296,369.55			
7360 Safe Schools	30,000.00			
7505 Ready to Learn Block Grant	460,757.00			
7810 State Share of Social Security and Medicare Taxes	919,214.95			
7820 State Share of Retirement Contributions	3,721,100.01			
TOTAL Revenue from State Sources	\$21,269,725.19			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	900,419.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	121,288.00			
8517 NCLB, Title IV - 21St Century Schools	20,181.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,005.36			
TOTAL Revenue from Federal Sources	\$1,047,893.36			

	Revenue Reported <u>In Current Year</u>	
<u>Other Financing Sources</u>		
9120 Proceeds from Refunding of Bonds	10,445,000.00	
TOTAL Other Financing Sources	\$10,445,000.00	
TOTAL FROM ALL SOURCES	\$53,016,054.02	\$19,232,339.07

Revenue from Local Sources	20,253,435.47
Revenue from State Sources	21,269,725.19
Revenue from Federal Sources	1,047,893.36
Other Financing Sources	10,445,000.00
TOTAL FROM ALL SOURCES	\$53,016,054.02

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)	
1000 Instruction	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	14,294,367.15
Total Personnel Services – Salaries	\$14,294,367.15
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	2,060,013.33
220 Social Security Contributions	1,087,595.25
230 PSERS Retirement Contributions	4,597,650.70
250 Unemployment Compensation	284,357.00
260 Workers' Compensation	125,120.09
Total Personnel Services – Employee Benefits	\$8,154,736.37
300 <u>Purchased Professional and Technical Services</u>	
322 Professional Educational Services – Ius	423,859.20
323 Professional Educational Services – Other Educational Agencies	259,989.60
329 Professional Educational Services – Other	234,243.45
330 Other Professional Services	406,509.43
340 Technical Services	1,590.00
390 Other Purchased Professional and Technical Services	390.00
Total Purchased Professional and Technical Services	\$1,326,581.68
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	5,930.26
Total Purchased Property Services	\$5,930.26
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	17,389.79
530 Communications	1,152.30
561 Tuition To Other School Districts Within the State	1,135,748.51
562 Tuition To Pennsylvania Charter Schools	1,523,300.63
564 Tuition To Career and Technology Centers	390,089.21
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	404,793.29
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	23,743.16
580 Travel	36,167.61
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	5,205.67
Total Other Purchased Services	\$3,537,590.17
600 <u>Supplies</u>	
610 General Supplies	398,670.31
640 Books and Periodicals	218,004.22
650 Supplies & Fees – Technology Related	27,000.00
Total Supplies	\$643,674.53
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	19,417.91
762 Capitalized Equipment - Replacement	29,563.99
Total Property	\$48,981.90

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)	
1000 Instruction	<u>Total</u>
800 <u>Other Objects</u>	
810 Dues and Fees	369.00
Total Other Objects	\$369.00
Total 1000 Instruction	\$28,012,231.06

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1100 Regular Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	4,614,285.40	5,036,137.12	704,360.40	10,354,782.92
Total Personnel Services – Salaries	\$4,614,285.40	\$5,036,137.12	\$704,360.40	\$10,354,782.92
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	675,386.96	726,643.04	62,713.58	1,464,743.58
220 Social Security Contributions	351,161.79	382,846.07	53,539.08	787,546.94
230 PSERS Retirement Contributions	1,491,570.63	1,624,958.04	226,699.52	3,343,228.19
250 Unemployment Compensation	92,057.87	99,390.69	14,087.17	205,535.73
260 Workers' Compensation	40,505.23	43,733.98	6,198.30	90,437.51
Total Personnel Services – Employee Benefits	\$2,650,682.48	\$2,877,571.82	\$363,237.65	\$5,891,491.95
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	88,446.96			88,446.96
323 Professional Educational Services – Other Educational Agencies	9,177.89			9,177.89
329 Professional Educational Services – Other		232,532.00	1,711.45	234,243.45
330 Other Professional Services		1,300.00		1,300.00
Total Purchased Professional and Technical Services	\$97,624.85	\$233,832.00	\$1,711.45	\$333,168.30
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	1,379.04	4,551.22		5,930.26
Total Purchased Property Services	\$1,379.04	\$4,551.22		\$5,930.26
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	2,568.00	5,894.49		8,462.49
562 Tuition To Pennsylvania Charter Schools		1,523,300.63		1,523,300.63
580 Travel	419.32	2,840.97		3,260.29
Total Other Purchased Services	\$2,987.32	\$1,532,036.09		\$1,535,023.41
600 <u>Supplies</u>				
610 General Supplies	128,492.12	159,195.30	2,115.00	289,802.42
640 Books and Periodicals	200,831.40	17,172.82		218,004.22
650 Supplies & Fees – Technology Related	27,000.00			27,000.00
Total Supplies	\$356,323.52	\$176,368.12	\$2,115.00	\$534,806.64
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	1,384.81	18,033.10		19,417.91
762 Capitalized Equipment - Replacement		29,563.99		29,563.99
Total Property	\$1,384.81	\$47,597.09		\$48,981.90
800 <u>Other Objects</u>				
810 Dues and Fees		369.00		369.00
Total Other Objects		\$369.00		\$369.00
Total 1100 Regular Programs – Elementary / Secondary	\$7,724,667.42	\$9,908,462.46	\$1,071,424.50	\$18,704,554.38

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1110 Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	4,614,285.40	5,036,137.12	990.00	9,651,412.52
Total Personnel Services – Salaries	\$4,614,285.40	\$5,036,137.12	\$990.00	\$9,651,412.52
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	675,386.96	726,643.04		1,402,030.00
220 Social Security Contributions	351,161.79	382,846.07	75.74	734,083.60
230 PSERS Retirement Contributions	1,491,570.63	1,624,958.04	322.44	3,116,851.11
250 Unemployment Compensation	92,057.87	99,390.69	19.80	191,468.36
260 Workers' Compensation	40,505.23	43,733.98	8.71	84,247.92
Total Personnel Services – Employee Benefits	\$2,650,682.48	\$2,877,571.82	\$426.69	\$5,528,680.99
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	88,446.96			88,446.96
323 Professional Educational Services – Other Educational Agencies	9,177.89			9,177.89
329 Professional Educational Services – Other		232,532.00		232,532.00
330 Other Professional Services		1,300.00		1,300.00
Total Purchased Professional and Technical Services	\$97,624.85	\$233,832.00		\$331,456.85
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	1,379.04	4,551.22		5,930.26
Total Purchased Property Services	\$1,379.04	\$4,551.22		\$5,930.26
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	2,568.00	5,894.49		8,462.49
562 Tuition To Pennsylvania Charter Schools		1,523,300.63		1,523,300.63
580 Travel	419.32	2,840.97		3,260.29
Total Other Purchased Services	\$2,987.32	\$1,532,036.09		\$1,535,023.41
600 <u>Supplies</u>				
610 General Supplies	128,492.12	159,195.30		287,687.42
640 Books and Periodicals	200,831.40	17,172.82		218,004.22
650 Supplies & Fees – Technology Related	27,000.00			27,000.00
Total Supplies	\$356,323.52	\$176,368.12		\$532,691.64
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	1,384.81	18,033.10		19,417.91
762 Capitalized Equipment - Replacement		29,563.99		29,563.99
Total Property	\$1,384.81	\$47,597.09		\$48,981.90
800 <u>Other Objects</u>				
810 Dues and Fees		369.00		369.00
Total Other Objects		\$369.00		\$369.00
Total 1110 Regular Programs	\$7,724,667.42	\$9,908,462.46	\$1,416.69	\$17,634,546.57

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			703,370.40	703,370.40
Total Personnel Services – Salaries			\$703,370.40	\$703,370.40
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			62,713.58	62,713.58
220 Social Security Contributions			53,463.34	53,463.34
230 PSERS Retirement Contributions			226,377.08	226,377.08
250 Unemployment Compensation			14,067.37	14,067.37
260 Workers' Compensation			6,189.59	6,189.59
Total Personnel Services – Employee Benefits			\$362,810.96	\$362,810.96
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			1,711.45	1,711.45
Total Purchased Professional and Technical Services			\$1,711.45	\$1,711.45
600 <u>Supplies</u>				
610 General Supplies			2,115.00	2,115.00
Total Supplies			\$2,115.00	\$2,115.00
Total 1190 Federally-Funded Regular Programs			\$1,070,007.81	\$1,070,007.81

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1200 Special Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	2,041,442.61	1,557,762.68	102,510.76	3,701,716.05
Total Personnel Services – Salaries	\$2,041,442.61	\$1,557,762.68	\$102,510.76	\$3,701,716.05
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	324,874.15	218,624.86	19,783.12	563,282.13
220 Social Security Contributions	155,488.31	118,413.66	7,837.92	281,739.89
230 PSERS Retirement Contributions	647,011.20	499,146.04	32,526.43	1,178,683.67
250 Unemployment Compensation	40,828.81	31,155.06	2,050.24	74,034.11
260 Workers' Compensation	17,965.50	13,708.71	901.92	32,576.13
Total Personnel Services – Employee Benefits	\$1,186,167.97	\$881,048.33	\$63,099.63	\$2,130,315.93
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	200,304.61	135,107.63		335,412.24
323 Professional Educational Services – Other Educational Agencies	160,037.63		90,774.08	250,811.71
330 Other Professional Services	351,663.90	29,743.94	23,801.59	405,209.43
340 Technical Services		1,590.00		1,590.00
Total Purchased Professional and Technical Services	\$712,006.14	\$166,441.57	\$114,575.67	\$993,023.38
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	1,910.95	7,016.35		8,927.30
561 Tuition To Other School Districts Within the State	89,268.34	987,469.46	50,700.84	1,127,438.64
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	66,355.76	338,437.53		404,793.29
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		23,743.16		23,743.16
580 Travel	23,743.01	8,403.78	760.53	32,907.32
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes		5,205.67		5,205.67
Total Other Purchased Services	\$181,278.06	\$1,370,275.95	\$51,461.37	\$1,603,015.38
600 <u>Supplies</u>				
610 General Supplies	13,383.18	15,963.11	66,570.35	95,916.64
Total Supplies	\$13,383.18	\$15,963.11	\$66,570.35	\$95,916.64
Total 1200 Special Programs – Elementary / Secondary	\$4,134,277.96	\$3,991,491.64	\$398,217.78	\$8,523,987.38

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1210 Life Skills Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	162,386.99	88,130.12		250,517.11
Total Personnel Services – Salaries	\$162,386.99	\$88,130.12		\$250,517.11
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	39,428.03	18,804.61		58,232.64
220 Social Security Contributions	12,421.33	6,743.21		19,164.54
230 PSERS Retirement Contributions	52,786.84	28,712.77		81,499.61
250 Unemployment Compensation	3,247.60	1,762.54		5,010.14
260 Workers' Compensation	1,429.18	775.59		2,204.77
Total Personnel Services – Employee Benefits	\$109,312.98	\$56,798.72		\$166,111.70
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	16,542.48			16,542.48
Total Purchased Professional and Technical Services	\$16,542.48			\$16,542.48
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	186.00	372.00		558.00
Total Other Purchased Services	\$186.00	\$372.00		\$558.00
600 <u>Supplies</u>				
610 General Supplies			7,549.62	7,549.62
Total Supplies			\$7,549.62	\$7,549.62
Total 1210 Life Skills Support	\$288,428.45	\$145,300.84	\$7,549.62	\$441,278.91

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1220 Sensory Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	205,715.62	35,983.38		241,699.00
Total Personnel Services – Salaries	\$205,715.62	\$35,983.38		\$241,699.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	38,688.93	4,488.24		43,177.17
220 Social Security Contributions	15,618.41	2,752.80		18,371.21
230 PSERS Retirement Contributions	67,295.76	11,771.45		79,067.21
250 Unemployment Compensation	4,114.24	719.76		4,834.00
260 Workers' Compensation	1,810.25	316.56		2,126.81
Total Personnel Services – Employee Benefits	\$127,527.59	\$20,048.81		\$147,576.40
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	103,079.15	135,107.63		238,186.78
Total Purchased Professional and Technical Services	\$103,079.15	\$135,107.63		\$238,186.78
500 <u>Other Purchased Services</u>				
580 Travel		395.00		395.00
Total Other Purchased Services		\$395.00		\$395.00
600 <u>Supplies</u>				
610 General Supplies			1,489.95	1,489.95
Total Supplies			\$1,489.95	\$1,489.95
Total 1220 Sensory Support	\$436,322.36	\$191,534.82	\$1,489.95	\$629,347.13

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1230 Emotional Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	434,617.91	326,083.54		760,701.45
Total Personnel Services – Salaries	\$434,617.91	\$326,083.54		\$760,701.45
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	96,465.08	31,432.70		127,897.78
220 Social Security Contributions	33,042.73	24,942.35		57,985.08
230 PSERS Retirement Contributions	133,966.91	104,265.31		238,232.22
250 Unemployment Compensation	8,692.55	6,521.78		15,214.33
260 Workers' Compensation	3,824.68	2,869.57		6,694.25
Total Personnel Services – Employee Benefits	\$275,991.95	\$170,031.71		\$446,023.66
600 <u>Supplies</u>				
610 General Supplies	71.56			71.56
Total Supplies	\$71.56			\$71.56
Total 1230 Emotional Support	\$710,681.42	\$496,115.25		\$1,206,796.67

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1240 Academic Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	739,729.27	994,093.53		1,733,822.80
Total Personnel Services – Salaries	\$739,729.27	\$994,093.53		\$1,733,822.80
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	92,710.74	142,411.11		235,121.85
220 Social Security Contributions	56,377.62	75,295.26		131,672.88
230 PSERS Retirement Contributions	238,892.78	318,840.86		557,733.64
250 Unemployment Compensation	14,794.57	19,881.70		34,676.27
260 Workers' Compensation	6,509.98	8,748.32		15,258.30
Total Personnel Services – Employee Benefits	\$409,285.69	\$565,177.25		\$974,462.94
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	37,370.58			37,370.58
340 Technical Services		1,590.00		1,590.00
Total Purchased Professional and Technical Services	\$37,370.58	\$1,590.00		\$38,960.58
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	1,724.95	6,644.35		8,369.30
580 Travel	395.62	2,452.87		2,848.49
Total Other Purchased Services	\$2,120.57	\$9,097.22		\$11,217.79
600 <u>Supplies</u>				
610 General Supplies	149.30	544.71	34,374.69	35,068.70
Total Supplies	\$149.30	\$544.71	\$34,374.69	\$35,068.70
Total 1240 Academic Support	\$1,188,655.41	\$1,570,502.71	\$34,374.69	\$2,793,532.81

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1241 Learning Support – Public	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	659,586.58	802,828.38		1,462,414.96
Total Personnel Services – Salaries	\$659,586.58	\$802,828.38		\$1,462,414.96
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	83,961.06	98,824.47		182,785.53
220 Social Security Contributions	50,246.66	60,779.11		111,025.77
230 PSERS Retirement Contributions	212,715.81	256,272.64		468,988.45
250 Unemployment Compensation	13,191.73	16,056.46		29,248.19
260 Workers' Compensation	5,804.68	7,065.23		12,869.91
Total Personnel Services – Employee Benefits	\$365,919.94	\$438,997.91		\$804,917.85
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	37,370.58			37,370.58
Total Purchased Professional and Technical Services	\$37,370.58			\$37,370.58
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	522.15	558.00		1,080.15
580 Travel	54.16			54.16
Total Other Purchased Services	\$576.31	\$558.00		\$1,134.31
600 <u>Supplies</u>				
610 General Supplies			34,374.69	34,374.69
Total Supplies			\$34,374.69	\$34,374.69
Total 1241 Learning Support – Public	\$1,063,453.41	\$1,242,384.29	\$34,374.69	\$2,340,212.39

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1243 Gifted Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	80,142.69	191,265.15		271,407.84
Total Personnel Services – Salaries	\$80,142.69	\$191,265.15		\$271,407.84
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	8,749.68	43,586.64		52,336.32
220 Social Security Contributions	6,130.96	14,516.15		20,647.11
230 PSERS Retirement Contributions	26,176.97	62,568.22		88,745.19
250 Unemployment Compensation	1,602.84	3,825.24		5,428.08
260 Workers' Compensation	705.30	1,683.09		2,388.39
Total Personnel Services – Employee Benefits	\$43,365.75	\$126,179.34		\$169,545.09
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services		1,590.00		1,590.00
Total Purchased Professional and Technical Services		\$1,590.00		\$1,590.00
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	1,202.80	6,086.35		7,289.15
580 Travel	341.46	2,452.87		2,794.33
Total Other Purchased Services	\$1,544.26	\$8,539.22		\$10,083.48
600 <u>Supplies</u>				
610 General Supplies	149.30	544.71		694.01
Total Supplies	\$149.30	\$544.71		\$694.01
Total 1243 Gifted Support	\$125,202.00	\$328,118.42		\$453,320.42

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1280 Early Intervention Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	2,170.00			2,170.00
Total Purchased Professional and Technical Services	\$2,170.00			\$2,170.00
Total 1280 Early Intervention Support	\$2,170.00			\$2,170.00

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1290 Special Programs - Other Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	498,992.82	113,472.11	102,510.76	714,975.69
Total Personnel Services – Salaries	\$498,992.82	\$113,472.11	\$102,510.76	\$714,975.69
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	57,581.37	21,488.20	19,783.12	98,852.69
220 Social Security Contributions	38,028.22	8,680.04	7,837.92	54,546.18
230 PSERS Retirement Contributions	154,068.91	35,555.65	32,526.43	222,150.99
250 Unemployment Compensation	9,979.85	2,269.28	2,050.24	14,299.37
260 Workers' Compensation	4,391.41	998.67	901.92	6,292.00
Total Personnel Services – Employee Benefits	\$264,049.76	\$68,991.84	\$63,099.63	\$396,141.23
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	41,142.40			41,142.40
323 Professional Educational Services – Other Educational Agencies	160,037.63		90,774.08	250,811.71
330 Other Professional Services	351,663.90	29,743.94	23,801.59	405,209.43
Total Purchased Professional and Technical Services	\$552,843.93	\$29,743.94	\$114,575.67	\$697,163.54
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	89,268.34	987,469.46	50,700.84	1,127,438.64
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	66,355.76	338,437.53		404,793.29
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		23,743.16		23,743.16
580 Travel	23,347.39	5,555.91	760.53	29,663.83
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes		5,205.67		5,205.67
Total Other Purchased Services	\$178,971.49	\$1,360,411.73	\$51,461.37	\$1,590,844.59
600 <u>Supplies</u>				
610 General Supplies	13,162.32	15,418.40	23,156.09	51,736.81
Total Supplies	\$13,162.32	\$15,418.40	\$23,156.09	\$51,736.81
Total 1290 Special Programs - Other Support	\$1,508,020.32	\$1,588,038.02	\$354,803.52	\$3,450,861.86

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)

1300 Vocational Education

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		54,487.50		54,487.50
Total Personnel Services – Salaries		\$54,487.50		\$54,487.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		6,795.36		6,795.36
220 Social Security Contributions		4,168.32		4,168.32
230 PSERS Retirement Contributions		17,821.77		17,821.77
250 Unemployment Compensation		1,089.85		1,089.85
260 Workers' Compensation		479.51		479.51
Total Personnel Services – Employee Benefits		\$30,354.81		\$30,354.81
500 <u>Other Purchased Services</u>				
564 Tuition To Career and Technology Centers		390,089.21		390,089.21
Total Other Purchased Services		\$390,089.21		\$390,089.21
600 <u>Supplies</u>				
610 General Supplies		4,957.00		4,957.00
Total Supplies		\$4,957.00		\$4,957.00
Total 1300 Vocational Education		\$479,888.52		\$479,888.52

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		79,334.55		79,334.55
Total Personnel Services – Salaries		\$79,334.55		\$79,334.55
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		6,968.55		6,968.55
220 Social Security Contributions		6,180.55		6,180.55
230 PSERS Retirement Contributions		24,037.33		24,037.33
250 Unemployment Compensation		1,616.44		1,616.44
260 Workers' Compensation		711.26		711.26
Total Personnel Services – Employee Benefits		\$39,514.13		\$39,514.13
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services		390.00		390.00
Total Purchased Professional and Technical Services		\$390.00		\$390.00
500 <u>Other Purchased Services</u>				
530 Communications		1,152.30		1,152.30
561 Tuition To Other School Districts Within the State		8,309.87		8,309.87
Total Other Purchased Services		\$9,462.17		\$9,462.17
600 <u>Supplies</u>				
610 General Supplies		400.00		400.00
Total Supplies		\$400.00		\$400.00
Total 1400 Other Instructional Programs – Elementary / Secondary		\$129,100.85		\$129,100.85

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)

1430 Homebound Instruction

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		28,880.50		28,880.50
Total Personnel Services – Salaries		\$28,880.50		\$28,880.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		1,497.21		1,497.21
220 Social Security Contributions		2,321.29		2,321.29
230 PSERS Retirement Contributions		9,848.97		9,848.97
250 Unemployment Compensation		607.39		607.39
260 Workers' Compensation		267.21		267.21
Total Personnel Services – Employee Benefits		\$14,542.07		\$14,542.07
Total 1430 Homebound Instruction		\$43,422.57		\$43,422.57

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1440 Alternative Regular Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		49,970.05		49,970.05
Total Personnel Services – Salaries		\$49,970.05		\$49,970.05
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		5,471.34		5,471.34
220 Social Security Contributions		3,822.70		3,822.70
230 PSERS Retirement Contributions		14,030.72		14,030.72
250 Unemployment Compensation		999.37		999.37
260 Workers' Compensation		439.79		439.79
Total Personnel Services – Employee Benefits		\$24,763.92		\$24,763.92
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services		390.00		390.00
Total Purchased Professional and Technical Services		\$390.00		\$390.00
500 <u>Other Purchased Services</u>				
530 Communications		1,152.30		1,152.30
561 Tuition To Other School Districts Within the State		8,309.87		8,309.87
Total Other Purchased Services		\$9,462.17		\$9,462.17
600 <u>Supplies</u>				
610 General Supplies		400.00		400.00
Total Supplies		\$400.00		\$400.00
Total 1440 Alternative Regular Education Programs		\$84,986.14		\$84,986.14

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)

1441 Adjudicated / Court-Placed Programs

Elementary Secondary Federal Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State 8,309.87 8,309.87

Total Other Purchased Services \$8,309.87 \$8,309.87

Total 1441 Adjudicated / Court-Placed Programs \$8,309.87 \$8,309.87

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1442 Alternative Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		49,970.05		49,970.05
Total Personnel Services – Salaries		\$49,970.05		\$49,970.05
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		5,471.34		5,471.34
220 Social Security Contributions		3,822.70		3,822.70
230 PSERS Retirement Contributions		14,030.72		14,030.72
250 Unemployment Compensation		999.37		999.37
260 Workers' Compensation		439.79		439.79
Total Personnel Services – Employee Benefits		\$24,763.92		\$24,763.92
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services		390.00		390.00
Total Purchased Professional and Technical Services		\$390.00		\$390.00
500 <u>Other Purchased Services</u>				
530 Communications		1,152.30		1,152.30
Total Other Purchased Services		\$1,152.30		\$1,152.30
600 <u>Supplies</u>				
610 General Supplies		400.00		400.00
Total Supplies		\$400.00		\$400.00
Total 1442 Alternative Education Programs		\$76,676.27		\$76,676.27

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)

1450 Instructional Programs Outside the Established School Day	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		484.00		484.00
Total Personnel Services – Salaries		\$484.00		\$484.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		36.56		36.56
230 PSERS Retirement Contributions		157.64		157.64
250 Unemployment Compensation		9.68		9.68
260 Workers' Compensation		4.26		4.26
Total Personnel Services – Employee Benefits		\$208.14		\$208.14
Total 1450 Instructional Programs Outside the Established School Day		\$692.14		\$692.14

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)				
1800 Pre-Kindergarten				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			104,046.13	104,046.13
Total Personnel Services – Salaries			\$104,046.13	\$104,046.13
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			18,223.71	18,223.71
220 Social Security Contributions			7,959.55	7,959.55
230 PSERS Retirement Contributions			33,879.74	33,879.74
250 Unemployment Compensation			2,080.87	2,080.87
260 Workers' Compensation			915.68	915.68
Total Personnel Services – Employee Benefits			\$63,059.55	\$63,059.55
600 <u>Supplies</u>				
610 General Supplies			7,594.25	7,594.25
Total Supplies			\$7,594.25	\$7,594.25
Total 1800 Pre-Kindergarten			\$174,699.93	\$174,699.93

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:46 PM

General Fund (10)					
1801 Pre-K Instruction		Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>					
100 Personnel Services – Salaries				104,046.13	104,046.13
Total Personnel Services – Salaries				\$104,046.13	\$104,046.13
200 <u>Personnel Services – Employee Benefits</u>					
210 Group Insurance – Contracted Provider				18,223.71	18,223.71
220 Social Security Contributions				7,959.55	7,959.55
230 PSERS Retirement Contributions				33,879.74	33,879.74
250 Unemployment Compensation				2,080.87	2,080.87
260 Workers' Compensation				915.68	915.68
Total Personnel Services – Employee Benefits				\$63,059.55	\$63,059.55
600 <u>Supplies</u>					
610 General Supplies				7,594.25	7,594.25
Total Supplies				\$7,594.25	\$7,594.25
Total 1801 Pre-K Instruction				\$174,699.93	\$174,699.93

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2000 Support Services		<u>Total</u>
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries	4,873,989.91	
Total Personnel Services – Salaries		\$4,873,989.91
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider	808,247.56	
220 Social Security Contributions	363,054.90	
230 PSERS Retirement Contributions	1,441,910.05	
240 Tuition Reimbursement	53,492.36	
250 Unemployment Compensation	95,666.19	
260 Workers' Compensation	42,093.07	
Total Personnel Services – Employee Benefits		\$2,804,464.13
300 <u>Purchased Professional and Technical Services</u>		
310 Official / Administrative Services	28,081.22	
329 Professional Educational Services – Other	2,349.00	
330 Other Professional Services	198,610.84	
340 Technical Services	117,860.03	
390 Other Purchased Professional and Technical Services	184,202.65	
Total Purchased Professional and Technical Services		\$531,103.74
400 <u>Purchased Property Services</u>		
410 Cleaning Services	84,655.56	
420 Utility Services	64,308.70	
430 Repairs and Maintenance Services	530,882.40	
440 Rentals	123,349.54	
Total Purchased Property Services		\$803,196.20
500 <u>Other Purchased Services</u>		
510 Student Transportation Services	744.00	
513 Contracted Carriers	2,329,077.73	
516 Student Transportation Services From the IU	1,991.86	
520 Insurance – General	35,801.93	
529 Other Insurance	112,221.00	
530 Communications	93,328.92	
541 Advertising Related to Federal Grant Awards	14,581.08	
550 Printing and Binding	6,686.55	
580 Travel	21,417.43	
591 Services Purchased Locally	483.84	
595 IU Payments By Withholding	23,108.28	
Total Other Purchased Services		\$2,639,442.62
600 <u>Supplies</u>		
610 General Supplies	325,540.68	
620 Energy	657,665.91	
640 Books and Periodicals	28,057.08	
650 Supplies & Fees – Technology Related	301,600.37	
Total Supplies		\$1,312,864.04

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2000 Support Services

Total

700 <u>Property</u>	
752 Capital Equipment – Original and Additional	19,375.57
758 Capitalized Technology Software - Original	721,508.13
762 Capitalized Equipment - Replacement	29,231.02
Total Property	\$770,114.72
800 <u>Other Objects</u>	
810 Dues and Fees	192,455.08
Total Other Objects	\$192,455.08
Total 2000 Support Services	\$13,927,630.44

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2100 Support Services – Students	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	83,856.14	476,101.80	110,064.11	711,926.65
Total Personnel Services – Salaries	\$83,856.14	\$476,101.80	\$110,064.11	\$711,926.65
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	17,769.14	75,824.64	17,477.70	116,743.36
220 Social Security Contributions	6,416.56	36,152.77	8,419.83	54,194.77
230 PSERS Retirement Contributions	23,341.68	141,309.51	31,733.19	208,059.85
250 Unemployment Compensation	1,677.07	9,522.00	2,201.22	14,238.34
260 Workers' Compensation	738.14	4,189.74	968.64	6,265.18
Total Personnel Services – Employee Benefits	\$49,942.59	\$266,998.66	\$60,800.58	\$399,501.50
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	23,200.00			23,200.00
Total Purchased Professional and Technical Services	\$23,200.00			\$23,200.00
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		744.00		744.00
530 Communications		111.76		2,050.45
580 Travel		1,064.14		1,241.77
Total Other Purchased Services		\$1,919.90		\$4,036.22
600 <u>Supplies</u>				
610 General Supplies	5,057.61	2,335.00		7,392.61
Total Supplies	\$5,057.61	\$2,335.00		\$7,392.61
800 <u>Other Objects</u>				
810 Dues and Fees	210.00			210.00
Total Other Objects	\$210.00			\$210.00
Total 2100 Support Services – Students	\$162,266.34	\$747,355.36	\$170,864.69	\$1,146,266.98

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2110 Supervision of Student Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	44,421.12	131,226.10		175,647.22
Total Personnel Services – Salaries	\$44,421.12	\$131,226.10		\$175,647.22
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	12,709.80	15,948.89		28,658.69
220 Social Security Contributions	3,399.72	10,039.38		13,439.10
230 PSERS Retirement Contributions	11,478.48	34,715.83		46,194.31
250 Unemployment Compensation	888.48	2,624.43		3,512.91
260 Workers' Compensation	390.96	1,154.69		1,545.65
Total Personnel Services – Employee Benefits	\$28,867.44	\$64,483.22		\$93,350.66
600 <u>Supplies</u>				
610 General Supplies	340.00			340.00
Total Supplies	\$340.00			\$340.00
Total 2110 Supervision of Student Services	\$73,628.56	\$195,709.32		\$269,337.88

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2111 Supervision of Student Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	44,421.12	131,226.10		175,647.22
Total Personnel Services – Salaries	\$44,421.12	\$131,226.10		\$175,647.22
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	12,709.80	15,948.89		28,658.69
220 Social Security Contributions	3,399.72	10,039.38		13,439.10
230 PSERS Retirement Contributions	11,478.48	34,715.83		46,194.31
250 Unemployment Compensation	888.48	2,624.43		3,512.91
260 Workers' Compensation	390.96	1,154.69		1,545.65
Total Personnel Services – Employee Benefits	\$28,867.44	\$64,483.22		\$93,350.66
600 <u>Supplies</u>				
610 General Supplies	340.00			340.00
Total Supplies	\$340.00			\$340.00
Total 2111 Supervision of Student Services – Head of Component	\$73,628.56	\$195,709.32		\$269,337.88

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	39,435.02	344,875.70		384,310.72
Total Personnel Services – Salaries	\$39,435.02	\$344,875.70		\$384,310.72
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	5,059.34	59,875.75		64,935.09
220 Social Security Contributions	3,016.84	26,113.39		29,130.23
230 PSERS Retirement Contributions	11,863.20	106,593.68		118,456.88
250 Unemployment Compensation	788.59	6,897.57		7,686.16
260 Workers' Compensation	347.18	3,035.05		3,382.23
Total Personnel Services – Employee Benefits	\$21,075.15	\$202,515.44		\$223,590.59
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		744.00		744.00
530 Communications		111.76		111.76
580 Travel		1,064.14		1,064.14
Total Other Purchased Services		\$1,919.90		\$1,919.90
600 <u>Supplies</u>				
610 General Supplies		2,335.00		2,335.00
Total Supplies		\$2,335.00		\$2,335.00
Total 2120 Guidance Services	\$60,510.17	\$551,646.04		\$612,156.21

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2130 Attendance Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				41,904.60
Total Personnel Services – Salaries				\$41,904.60
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				5,671.88
220 Social Security Contributions				3,205.61
230 PSERS Retirement Contributions				11,675.47
250 Unemployment Compensation				838.05
260 Workers' Compensation				368.66
Total Personnel Services – Employee Benefits				\$21,759.67
500 <u>Other Purchased Services</u>				
530 Communications				621.57
Total Other Purchased Services				\$621.57
Total 2130 Attendance Services				\$64,285.84

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2140 Psychological Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	23,200.00			23,200.00
Total Purchased Professional and Technical Services	\$23,200.00			\$23,200.00
600 <u>Supplies</u>				
610 General Supplies	4,717.61			4,717.61
Total Supplies	\$4,717.61			\$4,717.61
800 <u>Other Objects</u>				
810 Dues and Fees	210.00			210.00
Total Other Objects	\$210.00			\$210.00
Total 2140 Psychological Services	\$28,127.61			\$28,127.61

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2160 Social Work Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			110,064.11	110,064.11
Total Personnel Services – Salaries			\$110,064.11	\$110,064.11
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			17,477.70	17,477.70
220 Social Security Contributions			8,419.83	8,419.83
230 PSERS Retirement Contributions			31,733.19	31,733.19
250 Unemployment Compensation			2,201.22	2,201.22
260 Workers' Compensation			968.64	968.64
Total Personnel Services – Employee Benefits			\$60,800.58	\$60,800.58
500 <u>Other Purchased Services</u>				
530 Communications				1,317.12
580 Travel				177.63
Total Other Purchased Services				\$1,494.75
Total 2160 Social Work Services			\$170,864.69	\$172,359.44

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2200 Support Services – Instructional Staff	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	239,216.37	177,370.61		416,586.98
Total Personnel Services – Salaries	\$239,216.37	\$177,370.61		\$416,586.98
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	50,749.32	21,231.86		71,981.18
220 Social Security Contributions	18,185.98	13,568.19		31,754.17
230 PSERS Retirement Contributions	75,347.21	55,722.98		131,070.19
240 Tuition Reimbursement	16,405.76	37,086.60		53,492.36
250 Unemployment Compensation	4,784.53	3,547.40		8,331.93
260 Workers' Compensation	2,105.26	1,560.59		3,665.85
Total Personnel Services – Employee Benefits	\$167,578.06	\$132,717.62		\$300,295.68
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other		1,954.00		1,954.00
Total Purchased Professional and Technical Services		\$1,954.00		\$1,954.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		5,172.21		5,172.21
Total Purchased Property Services		\$5,172.21		\$5,172.21
500 <u>Other Purchased Services</u>				
580 Travel	1,984.23			1,984.23
Total Other Purchased Services	\$1,984.23			\$1,984.23
600 <u>Supplies</u>				
610 General Supplies	4,868.52	10,161.31		15,029.83
640 Books and Periodicals	14,222.23	13,834.85		28,057.08
Total Supplies	\$19,090.75	\$23,996.16		\$43,086.91
700 <u>Property</u>				
752 Capital Equipment – Original and Additional		384.94		384.94
Total Property		\$384.94		\$384.94
Total 2200 Support Services – Instructional Staff	\$427,869.41	\$341,595.54		\$769,464.95

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2220 Technology Support Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		6,868.00		6,868.00
Total Personnel Services – Salaries		\$6,868.00		\$6,868.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		525.46		525.46
250 Unemployment Compensation		137.36		137.36
260 Workers’ Compensation		60.41		60.41
Total Personnel Services – Employee Benefits		\$723.23		\$723.23
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		5,172.21		5,172.21
Total Purchased Property Services		\$5,172.21		\$5,172.21
600 <u>Supplies</u>				
610 General Supplies		2,837.70		2,837.70
Total Supplies		\$2,837.70		\$2,837.70
700 <u>Property</u>				
752 Capital Equipment – Original and Additional		384.94		384.94
Total Property		\$384.94		\$384.94
Total 2220 Technology Support Services		\$15,986.08		\$15,986.08

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2240 Computer-Assisted Instruction Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	65,039.02	34,285.98		99,325.00
Total Personnel Services – Salaries	\$65,039.02	\$34,285.98		\$99,325.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	23,802.24	11,750.88		35,553.12
220 Social Security Contributions	4,978.48	2,626.66		7,605.14
230 PSERS Retirement Contributions	21,276.24	11,215.93		32,492.17
250 Unemployment Compensation	1,300.84	685.66		1,986.50
260 Workers' Compensation	572.43	301.65		874.08
Total Personnel Services – Employee Benefits	\$51,930.23	\$26,580.78		\$78,511.01
Total 2240 Computer-Assisted Instruction Support Services	\$116,969.25	\$60,866.76		\$177,836.01

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	106,660.00	74,803.40		181,463.40
Total Personnel Services – Salaries	\$106,660.00	\$74,803.40		\$181,463.40
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	18,852.48	5,671.88		24,524.36
220 Social Security Contributions	8,046.21	5,722.67		13,768.88
230 PSERS Retirement Contributions	32,198.85	24,491.98		56,690.83
250 Unemployment Compensation	2,133.30	1,496.00		3,629.30
260 Workers' Compensation	938.68	658.19		1,596.87
Total Personnel Services – Employee Benefits	\$62,169.52	\$38,040.72		\$100,210.24
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other		1,954.00		1,954.00
Total Purchased Professional and Technical Services		\$1,954.00		\$1,954.00
500 <u>Other Purchased Services</u>				
580 Travel	743.50			743.50
Total Other Purchased Services	\$743.50			\$743.50
600 <u>Supplies</u>				
610 General Supplies	4,868.52	7,323.61		12,192.13
640 Books and Periodicals	14,222.23	13,834.85		28,057.08
Total Supplies	\$19,090.75	\$21,158.46		\$40,249.21
Total 2250 School Library Services	\$188,663.77	\$135,956.58		\$324,620.35

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2260 Instruction and Curriculum Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	67,517.35	61,413.23		128,930.58
Total Personnel Services – Salaries	\$67,517.35	\$61,413.23		\$128,930.58
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	8,094.60	3,809.10		11,903.70
220 Social Security Contributions	5,161.29	4,693.40		9,854.69
230 PSERS Retirement Contributions	21,872.12	20,015.07		41,887.19
250 Unemployment Compensation	1,350.39	1,228.38		2,578.77
260 Workers' Compensation	594.15	540.34		1,134.49
Total Personnel Services – Employee Benefits	\$37,072.55	\$30,286.29		\$67,358.84
Total 2260 Instruction and Curriculum Development Services	\$104,589.90	\$91,699.52		\$196,289.42

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement	16,405.76	37,086.60		53,492.36
Total Personnel Services – Employee Benefits	\$16,405.76	\$37,086.60		\$53,492.36
500 <u>Other Purchased Services</u>				
580 Travel	1,240.73			1,240.73
Total Other Purchased Services	\$1,240.73			\$1,240.73
Total 2270 Instructional Staff Professional Development Services	\$17,646.49	\$37,086.60		\$54,733.09

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2300 Support Services – Administration	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	570,588.07	485,161.69		1,468,469.66
Total Personnel Services – Salaries	\$570,588.07	\$485,161.69		\$1,468,469.66
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	61,147.90	52,027.35		126,087.74
220 Social Security Contributions	43,661.44	37,136.29		107,980.39
230 PSERS Retirement Contributions	174,841.27	150,472.02		429,102.58
250 Unemployment Compensation	11,412.05	9,703.22		28,727.22
260 Workers' Compensation	5,021.51	4,269.76		12,640.56
Total Personnel Services – Employee Benefits	\$296,084.17	\$253,608.64		\$704,538.49
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				28,081.22
330 Other Professional Services		1,975.00		115,553.22
340 Technical Services		50.00		600.00
Total Purchased Professional and Technical Services		\$2,025.00		\$144,234.44
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				540.00
440 Rentals	43,249.52	40,007.27		102,447.06
Total Purchased Property Services	\$43,249.52	\$40,007.27		\$102,987.06
500 <u>Other Purchased Services</u>				
520 Insurance – General				35,801.93
530 Communications	38,875.56	29,215.44		71,740.45
541 Advertising Related to Federal Grant Awards				14,581.08
580 Travel	1,632.99	1,356.84		5,588.95
Total Other Purchased Services	\$40,508.55	\$30,572.28		\$127,712.41
600 <u>Supplies</u>				
610 General Supplies	6,496.27	25,995.90		42,574.89
Total Supplies	\$6,496.27	\$25,995.90		\$42,574.89
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	380.23			6,470.38
762 Capitalized Equipment - Replacement		1,478.23		1,478.23
Total Property	\$380.23	\$1,478.23		\$7,948.61
800 <u>Other Objects</u>				
810 Dues and Fees	2,669.54	1,984.46		191,522.08
Total Other Objects	\$2,669.54	\$1,984.46		\$191,522.08
Total 2300 Support Services – Administration	\$959,976.35	\$840,833.47		\$2,789,987.64

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2310 Board Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				64,543.02
Total Personnel Services – Salaries				\$64,543.02
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				71.28
220 Social Security Contributions				2,905.08
230 PSERS Retirement Contributions				11,676.31
250 Unemployment Compensation				759.21
260 Workers' Compensation				334.06
Total Personnel Services – Employee Benefits				\$15,745.94
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				2,750.00
Total Purchased Professional and Technical Services				\$2,750.00
500 <u>Other Purchased Services</u>				
520 Insurance – General				32,788.93
541 Advertising Related to Federal Grant Awards				14,581.08
580 Travel				2,102.80
Total Other Purchased Services				\$49,472.81
600 <u>Supplies</u>				
610 General Supplies				1,531.74
Total Supplies				\$1,531.74
800 <u>Other Objects</u>				
810 Dues and Fees				10,118.88
Total Other Objects				\$10,118.88
Total 2310 Board Services				\$144,162.39

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				71,410.54
Total Personnel Services – Salaries				\$71,410.54
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				95.45
220 Social Security Contributions				5,039.49
230 PSERS Retirement Contributions				10,208.89
250 Unemployment Compensation				1,317.47
260 Workers' Compensation				579.64
Total Personnel Services – Employee Benefits				\$17,240.94
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				28,081.22
330 Other Professional Services				3,902.32
Total Purchased Professional and Technical Services				\$31,983.54
500 <u>Other Purchased Services</u>				
520 Insurance – General				3,013.00
530 Communications				3,649.45
580 Travel				35.32
Total Other Purchased Services				\$6,697.77
600 <u>Supplies</u>				
610 General Supplies				3,510.32
Total Supplies				\$3,510.32
Total 2330 Tax Assessment and Collection Services				\$130,843.11

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2350 Legal and Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				106,925.90
Total Purchased Professional and Technical Services				\$106,925.90
Total 2350 Legal and Accounting Services				\$106,925.90

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				276,766.34
Total Personnel Services – Salaries				\$276,766.34
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				12,745.76
220 Social Security Contributions				19,238.09
230 PSERS Retirement Contributions				81,904.09
250 Unemployment Compensation				5,535.27
260 Workers' Compensation				2,435.59
Total Personnel Services – Employee Benefits				\$121,858.80
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				550.00
Total Purchased Professional and Technical Services				\$550.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				540.00
440 Rentals				19,190.27
Total Purchased Property Services				\$19,730.27
500 <u>Other Purchased Services</u>				
530 Communications	17,077.37			17,077.37
580 Travel				461.00
Total Other Purchased Services	\$17,077.37			\$17,538.37
600 <u>Supplies</u>				
610 General Supplies				5,040.66
Total Supplies				\$5,040.66
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				6,090.15
Total Property				\$6,090.15
800 <u>Other Objects</u>				
810 Dues and Fees				3,385.00
Total Other Objects				\$3,385.00
Total 2360 Office of the Superintendent / Executive Director Services	\$17,077.37			\$450,959.59

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2380 Office of the Principal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	570,588.07	485,161.69		1,055,749.76
Total Personnel Services – Salaries	\$570,588.07	\$485,161.69		\$1,055,749.76
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	61,147.90	52,027.35		113,175.25
220 Social Security Contributions	43,661.44	37,136.29		80,797.73
230 PSERS Retirement Contributions	174,841.27	150,472.02		325,313.29
250 Unemployment Compensation	11,412.05	9,703.22		21,115.27
260 Workers' Compensation	5,021.51	4,269.76		9,291.27
Total Personnel Services – Employee Benefits	\$296,084.17	\$253,608.64		\$549,692.81
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services		1,975.00		1,975.00
340 Technical Services		50.00		50.00
Total Purchased Professional and Technical Services		\$2,025.00		\$2,025.00
400 <u>Purchased Property Services</u>				
440 Rentals	43,249.52	40,007.27		83,256.79
Total Purchased Property Services	\$43,249.52	\$40,007.27		\$83,256.79
500 <u>Other Purchased Services</u>				
530 Communications	21,798.19	29,215.44		51,013.63
580 Travel	1,632.99	1,356.84		2,989.83
Total Other Purchased Services	\$23,431.18	\$30,572.28		\$54,003.46
600 <u>Supplies</u>				
610 General Supplies	6,496.27	25,995.90		32,492.17
Total Supplies	\$6,496.27	\$25,995.90		\$32,492.17
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	380.23			380.23
762 Capitalized Equipment - Replacement		1,478.23		1,478.23
Total Property	\$380.23	\$1,478.23		\$1,858.46
800 <u>Other Objects</u>				
810 Dues and Fees	2,669.54	1,984.46		4,654.00
Total Other Objects	\$2,669.54	\$1,984.46		\$4,654.00
Total 2380 Office of the Principal Services	\$942,898.98	\$840,833.47		\$1,783,732.45

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

[illegible][illegible]

173,364.20

\$173,364.20

\$173,364.20

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				289,617.99
Total Personnel Services – Salaries				\$289,617.99
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				59,433.76
220 Social Security Contributions				21,964.17
230 PSERS Retirement Contributions				94,166.42
250 Unemployment Compensation				5,792.38
260 Workers' Compensation				2,548.64
Total Personnel Services – Employee Benefits				\$183,905.37
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,088.62
Total Purchased Professional and Technical Services				\$1,088.62
500 <u>Other Purchased Services</u>				
580 Travel				43.00
Total Other Purchased Services				\$43.00
600 <u>Supplies</u>				
610 General Supplies				6,653.78
Total Supplies				\$6,653.78
Total 2400 Support Services – Pupil Health				\$481,308.76

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2440 Nursing Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				289,617.99
Total Personnel Services – Salaries				\$289,617.99
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				59,433.76
220 Social Security Contributions				21,964.17
230 PSERS Retirement Contributions				94,166.42
250 Unemployment Compensation				5,792.38
260 Workers' Compensation				2,548.64
Total Personnel Services – Employee Benefits				\$183,905.37
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,088.62
Total Purchased Professional and Technical Services				\$1,088.62
500 <u>Other Purchased Services</u>				
580 Travel				43.00
Total Other Purchased Services				\$43.00
600 <u>Supplies</u>				
610 General Supplies				6,653.78
Total Supplies				\$6,653.78
Total 2440 Nursing Services				\$481,308.76

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2500 Support Services – Business	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				296,388.74
Total Personnel Services – Salaries				\$296,388.74
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				45,694.20
220 Social Security Contributions				16,604.37
230 PSERS Retirement Contributions				67,633.10
250 Unemployment Compensation				4,353.52
260 Workers' Compensation				1,915.68
Total Personnel Services – Employee Benefits				\$136,200.87
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				58,769.00
Total Purchased Professional and Technical Services				\$58,769.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				30.98
Total Purchased Property Services				\$30.98
500 <u>Other Purchased Services</u>				
530 Communications				8,182.77
580 Travel				1,766.92
Total Other Purchased Services				\$9,949.69
600 <u>Supplies</u>				
610 General Supplies				3,478.95
620 Energy				2,427.30
650 Supplies & Fees – Technology Related				28,344.00
Total Supplies				\$34,250.25
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				745.11
Total Property				\$745.11
800 <u>Other Objects</u>				
810 Dues and Fees				565.00
Total Other Objects				\$565.00
Total 2500 Support Services – Business				\$536,899.64

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2510 Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				231,699.34
Total Personnel Services – Salaries				\$231,699.34
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				22,688.39
220 Social Security Contributions				11,661.44
230 PSERS Retirement Contributions				46,808.06
250 Unemployment Compensation				3,059.70
260 Workers' Compensation				1,346.47
Total Personnel Services – Employee Benefits				\$85,564.06
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				58,769.00
Total Purchased Professional and Technical Services				\$58,769.00
500 <u>Other Purchased Services</u>				
530 Communications				8,182.77
580 Travel				1,766.92
Total Other Purchased Services				\$9,949.69
600 <u>Supplies</u>				
610 General Supplies				1,740.47
650 Supplies & Fees – Technology Related				28,344.00
Total Supplies				\$30,084.47
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				745.11
Total Property				\$745.11
800 <u>Other Objects</u>				
810 Dues and Fees				565.00
Total Other Objects				\$565.00
Total 2510 Fiscal Services				\$417,376.67

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				231,699.34
Total Personnel Services – Salaries				\$231,699.34
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				22,688.39
220 Social Security Contributions				11,661.44
230 PSERS Retirement Contributions				46,808.06
250 Unemployment Compensation				3,059.70
260 Workers' Compensation				1,346.47
Total Personnel Services – Employee Benefits				\$85,564.06
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				58,769.00
Total Purchased Professional and Technical Services				\$58,769.00
500 <u>Other Purchased Services</u>				
530 Communications				8,182.77
580 Travel				1,766.92
Total Other Purchased Services				\$9,949.69
600 <u>Supplies</u>				
610 General Supplies				1,740.47
650 Supplies & Fees – Technology Related				28,344.00
Total Supplies				\$30,084.47
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				745.11
Total Property				\$745.11
800 <u>Other Objects</u>				
810 Dues and Fees				565.00
Total Other Objects				\$565.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$417,376.67

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2530 Warehousing and Distributing Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				33,066.99
Total Personnel Services – Salaries				\$33,066.99
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				13,450.23
220 Social Security Contributions				2,529.60
230 PSERS Retirement Contributions				10,672.22
250 Unemployment Compensation				661.35
260 Workers' Compensation				290.97
Total Personnel Services – Employee Benefits				\$27,604.37
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				30.98
Total Purchased Property Services				\$30.98
600 <u>Supplies</u>				
620 Energy				2,427.30
Total Supplies				\$2,427.30
Total 2530 Warehousing and Distributing Services				\$63,129.64

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2540 Printing, Publishing and Duplicating Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				31,622.41
Total Personnel Services – Salaries				\$31,622.41
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				9,555.58
220 Social Security Contributions				2,413.33
230 PSERS Retirement Contributions				10,152.82
250 Unemployment Compensation				632.47
260 Workers' Compensation				278.24
Total Personnel Services – Employee Benefits				\$23,032.44
600 <u>Supplies</u>				
610 General Supplies				1,738.48
Total Supplies				\$1,738.48
Total 2540 Printing, Publishing and Duplicating Services				\$56,393.33

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,382,289.85
Total Personnel Services – Salaries				\$1,382,289.85
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				320,371.80
220 Social Security Contributions				107,070.69
230 PSERS Retirement Contributions				430,137.60
250 Unemployment Compensation				28,048.60
260 Workers' Compensation				12,340.35
Total Personnel Services – Employee Benefits				\$897,969.04
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				117,260.03
390 Other Purchased Professional and Technical Services				184,202.65
Total Purchased Professional and Technical Services				\$301,462.68
400 <u>Purchased Property Services</u>				
410 Cleaning Services				84,655.56
420 Utility Services				64,308.70
430 Repairs and Maintenance Services				475,127.89
440 Rentals				20,902.48
Total Purchased Property Services				\$644,994.63
500 <u>Other Purchased Services</u>				
529 Other Insurance				112,221.00
530 Communications				8,394.35
580 Travel				1,152.50
591 Services Purchased Locally				483.84
Total Other Purchased Services				\$122,251.69
600 <u>Supplies</u>				
610 General Supplies	184,987.74	43,978.79		228,966.53
620 Energy				655,238.61
Total Supplies				\$884,205.14
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				6,907.00
762 Capitalized Equipment - Replacement				27,007.68
Total Property				\$33,914.68
800 <u>Other Objects</u>				
810 Dues and Fees				158.00
Total Other Objects				\$158.00
Total 2600 Operation and Maintenance of Plant Services	\$184,987.74	\$43,978.79		\$4,267,245.71

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

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 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				56,939.09
Total Personnel Services – Salaries				\$56,939.09
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				11,076.38
220 Social Security Contributions				4,355.84
230 PSERS Retirement Contributions				13,158.39
250 Unemployment Compensation				1,138.83
260 Workers' Compensation				501.01
Total Personnel Services – Employee Benefits				\$30,230.45
500 <u>Other Purchased Services</u>				
530 Communications				4,028.43
580 Travel				240.00
Total Other Purchased Services				\$4,268.43
600 <u>Supplies</u>				
610 General Supplies	592.30	592.30		1,184.60
Total Supplies	\$592.30	\$592.30		\$1,184.60
Total 2610 Supervision of Operation and Maintenance of Plant Services	\$592.30	\$592.30		\$92,622.57

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				56,939.09
Total Personnel Services – Salaries				\$56,939.09
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				11,076.38
220 Social Security Contributions				4,355.84
230 PSERS Retirement Contributions				13,158.39
250 Unemployment Compensation				1,138.83
260 Workers' Compensation				501.01
Total Personnel Services – Employee Benefits				\$30,230.45
500 <u>Other Purchased Services</u>				
530 Communications				4,028.43
580 Travel				240.00
Total Other Purchased Services				\$4,268.43
600 <u>Supplies</u>				
610 General Supplies	592.30	592.30		1,184.60
Total Supplies	\$592.30	\$592.30		\$1,184.60
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	\$592.30	\$592.30		\$92,622.57

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				982,458.80
Total Personnel Services – Salaries				\$982,458.80
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				248,963.20
220 Social Security Contributions				76,512.88
230 PSERS Retirement Contributions				312,233.91
250 Unemployment Compensation				20,051.81
260 Workers' Compensation				8,822.03
Total Personnel Services – Employee Benefits				\$666,583.83
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				117,260.03
Total Purchased Professional and Technical Services				\$117,260.03
400 <u>Purchased Property Services</u>				
410 Cleaning Services				84,655.56
420 Utility Services				64,308.70
430 Repairs and Maintenance Services				472,298.27
440 Rentals				20,902.48
Total Purchased Property Services				\$642,165.01
500 <u>Other Purchased Services</u>				
529 Other Insurance				112,221.00
530 Communications				3,707.36
591 Services Purchased Locally				483.84
Total Other Purchased Services				\$116,412.20
600 <u>Supplies</u>				
610 General Supplies	135,259.82	30,271.47		165,531.29
620 Energy				655,238.61
Total Supplies	\$135,259.82	\$30,271.47		\$820,769.90
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				3,070.00
762 Capitalized Equipment - Replacement				27,007.68
Total Property				\$30,077.68
800 <u>Other Objects</u>				
810 Dues and Fees				158.00
Total Other Objects				\$158.00
Total 2620 Operation of Buildings Services	\$135,259.82	\$30,271.47		\$3,375,885.45

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2640 Care and Upkeep of Equipment Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				274,501.17
Total Personnel Services – Salaries				\$274,501.17
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				60,332.22
220 Social Security Contributions				20,970.01
230 PSERS Retirement Contributions				89,405.12
250 Unemployment Compensation				5,490.10
260 Workers' Compensation				2,415.55
Total Personnel Services – Employee Benefits				\$178,613.00
500 <u>Other Purchased Services</u>				
580 Travel				375.00
Total Other Purchased Services				\$375.00
600 <u>Supplies</u>				
610 General Supplies	44,910.40	8,889.80		53,800.20
Total Supplies	\$44,910.40	\$8,889.80		\$53,800.20
Total 2640 Care and Upkeep of Equipment Services	\$44,910.40	\$8,889.80		\$507,289.37

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				68,390.79
Total Personnel Services – Salaries				\$68,390.79
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				5,231.96
230 PSERS Retirement Contributions				15,340.18
250 Unemployment Compensation				1,367.86
260 Workers' Compensation				601.76
Total Personnel Services – Employee Benefits				\$22,541.76
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				184,202.65
Total Purchased Professional and Technical Services				\$184,202.65
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				2,829.62
Total Purchased Property Services				\$2,829.62
500 <u>Other Purchased Services</u>				
530 Communications				658.56
580 Travel				537.50
Total Other Purchased Services				\$1,196.06
600 <u>Supplies</u>				
610 General Supplies	4,225.22	4,225.22		8,450.44
Total Supplies	\$4,225.22	\$4,225.22		\$8,450.44
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				3,837.00
Total Property				\$3,837.00
Total 2660 Safety and Security Services	\$4,225.22	\$4,225.22		\$291,448.32

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2700 Student Transportation Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				16,654.29
Total Personnel Services – Salaries				\$16,654.29
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,567.99
220 Social Security Contributions				1,273.99
230 PSERS Retirement Contributions				5,424.27
250 Unemployment Compensation				333.09
260 Workers' Compensation				146.61
Total Personnel Services – Employee Benefits				\$10,745.95
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			86,774.36	2,329,077.73
516 Student Transportation Services From the IU				1,991.86
Total Other Purchased Services			\$86,774.36	\$2,331,069.59
Total 2700 Student Transportation Services			\$86,774.36	\$2,358,469.83

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				16,654.29
Total Personnel Services – Salaries				\$16,654.29
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,567.99
220 Social Security Contributions				1,273.99
230 PSERS Retirement Contributions				5,424.27
250 Unemployment Compensation				333.09
260 Workers' Compensation				146.61
Total Personnel Services – Employee Benefits				\$10,745.95
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			86,774.36	2,119,848.00
516 Student Transportation Services From the IU				1,991.86
Total Other Purchased Services			\$86,774.36	\$2,121,839.86
Total 2720 Vehicle Operation Services			\$86,774.36	\$2,149,240.10

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				209,229.73
Total Other Purchased Services				\$209,229.73
Total 2750 Nonpublic Transportation				\$209,229.73

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2800 Support Services – Central	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				292,055.75
Total Personnel Services – Salaries				\$292,055.75
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				64,367.53
220 Social Security Contributions				22,212.35
230 PSERS Retirement Contributions				76,316.04
250 Unemployment Compensation				5,841.11
260 Workers' Compensation				2,570.20
Total Personnel Services – Employee Benefits				\$171,307.23
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				395.00
Total Purchased Professional and Technical Services				\$395.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				50,011.32
Total Purchased Property Services				\$50,011.32
500 <u>Other Purchased Services</u>				
530 Communications				2,960.90
550 Printing and Binding				6,686.55
580 Travel				9,640.06
Total Other Purchased Services				\$19,287.51
600 <u>Supplies</u>				
610 General Supplies				21,444.09
650 Supplies & Fees – Technology Related				273,256.37
Total Supplies				\$294,700.46
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				5,613.25
758 Capitalized Technology Software - Original				721,508.13
Total Property				\$727,121.38
Total 2800 Support Services – Central				\$1,554,878.65

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2820 Information Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
550 Printing and Binding				6,686.55
580 Travel				95.00
Total Other Purchased Services				\$6,781.55
600 <u>Supplies</u>				
610 General Supplies				59.00
Total Supplies				\$59.00
Total 2820 Information Services				\$6,840.55

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2821 Supervision of Information Services

Elementary Secondary Federal Total

500 Other Purchased Services

550 Printing and Binding				6,686.55
580 Travel				95.00

Total Other Purchased Services				\$6,781.55
---------------------------------------	--	--	--	-------------------

600 Supplies

610 General Supplies				59.00
------------------------	--	--	--	-------

Total Supplies				\$59.00
-----------------------	--	--	--	----------------

Total 2821 Supervision of Information Services				\$6,840.55
---	--	--	--	-------------------

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2840 Data Processing Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				286,568.66
Total Personnel Services – Salaries				\$286,568.66
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				63,977.28
220 Social Security Contributions				21,797.80
230 PSERS Retirement Contributions				74,528.98
250 Unemployment Compensation				5,731.42
260 Workers' Compensation				2,521.95
Total Personnel Services – Employee Benefits				\$168,557.43
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				50,011.32
Total Purchased Property Services				\$50,011.32
500 <u>Other Purchased Services</u>				
530 Communications				2,960.90
580 Travel				9,545.06
Total Other Purchased Services				\$12,505.96
600 <u>Supplies</u>				
610 General Supplies				21,385.09
650 Supplies & Fees – Technology Related				273,256.37
Total Supplies				\$294,641.46
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				5,613.25
758 Capitalized Technology Software - Original				721,508.13
Total Property				\$727,121.38
Total 2840 Data Processing Services				\$1,539,406.21

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)				
2850 State and Federal Agency Liaison Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				5,487.09
Total Personnel Services – Salaries				\$5,487.09
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				390.25
220 Social Security Contributions				414.55
230 PSERS Retirement Contributions				1,787.06
250 Unemployment Compensation				109.69
260 Workers' Compensation				48.25
Total Personnel Services – Employee Benefits				\$2,749.80
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				395.00
Total Purchased Professional and Technical Services				\$395.00
Total 2850 State and Federal Agency Liaison Services				\$8,631.89

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				23,108.28
Total Other Purchased Services				\$23,108.28
Total 2900 Other Support Services				\$23,108.28

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:49 PM

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary Secondary Federal Total

500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				23,108.28
Total Other Purchased Services				\$23,108.28
Total 2910 Support Services Not Listed Elsewhere In the 2000 Series				\$23,108.28

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:52 PM

General Fund (10)	
3000 Operation of Non-Instructional Services	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	338,781.07
Total Personnel Services – Salaries	\$338,781.07
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	10,605.08
220 Social Security Contributions	25,849.83
230 PSERS Retirement Contributions	93,919.75
250 Unemployment Compensation	6,775.64
260 Workers' Compensation	2,981.23
Total Personnel Services – Employee Benefits	\$140,131.53
300 <u>Purchased Professional and Technical Services</u>	
330 Other Professional Services	2,746.00
340 Technical Services	22,680.45
390 Other Purchased Professional and Technical Services	28,028.18
Total Purchased Professional and Technical Services	\$53,454.63
400 <u>Purchased Property Services</u>	
410 Cleaning Services	4,048.80
430 Repairs and Maintenance Services	20,233.91
Total Purchased Property Services	\$24,282.71
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	48,187.65
520 Insurance – General	12,850.00
530 Communications	729.26
580 Travel	29,994.79
Total Other Purchased Services	\$91,761.70
600 <u>Supplies</u>	
610 General Supplies	64,306.27
Total Supplies	\$64,306.27
800 <u>Other Objects</u>	
810 Dues and Fees	1,140.00
860 Grants To Municipal and Community Service Organizations	7,500.00
Total Other Objects	\$8,640.00
Total 3000 Operation of Non-Instructional Services	\$721,357.91

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:52 PM

General Fund (10)				
3200 Student Activities				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			4,278.32	318,139.88
Total Personnel Services – Salaries			\$4,278.32	\$318,139.88
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				10,603.52
220 Social Security Contributions			327.29	24,287.60
230 PSERS Retirement Contributions			1,393.46	89,455.16
250 Unemployment Compensation			85.61	6,362.77
260 Workers' Compensation			37.69	2,799.60
Total Personnel Services – Employee Benefits			\$1,844.05	\$133,508.65
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				28,028.18
Total Purchased Professional and Technical Services				\$28,028.18
400 <u>Purchased Property Services</u>				
410 Cleaning Services				4,048.80
430 Repairs and Maintenance Services				20,233.91
Total Purchased Property Services				\$24,282.71
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				48,187.65
520 Insurance – General				12,850.00
530 Communications				729.26
580 Travel				29,370.79
Total Other Purchased Services				\$91,137.70
600 <u>Supplies</u>				
610 General Supplies				53,399.59
Total Supplies				\$53,399.59
800 <u>Other Objects</u>				
810 Dues and Fees				1,140.00
Total Other Objects				\$1,140.00
Total 3200 Student Activities			\$6,122.37	\$649,636.71

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:52 PM

General Fund (10)				
3300 Community Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				20,641.19
Total Personnel Services – Salaries				\$20,641.19
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1.56
220 Social Security Contributions				1,562.23
230 PSERS Retirement Contributions				4,464.59
250 Unemployment Compensation				412.87
260 Workers' Compensation				181.63
Total Personnel Services – Employee Benefits				\$6,622.88
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				2,746.00
340 Technical Services				22,680.45
Total Purchased Professional and Technical Services				\$25,426.45
500 <u>Other Purchased Services</u>				
580 Travel				624.00
Total Other Purchased Services				\$624.00
600 <u>Supplies</u>				
610 General Supplies				10,906.68
Total Supplies				\$10,906.68
800 <u>Other Objects</u>				
860 Grants To Municipal and Community Service Organizations				7,500.00
Total Other Objects				\$7,500.00
Total 3300 Community Services				\$71,721.20

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:55 PM

General Fund (10)	
4000 Facilities Acquisition, Construction and Improvement Services	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>	
330 Other Professional Services	8,750.00
Total Purchased Professional and Technical Services	\$8,750.00
Total 4000 Facilities Acquisition, Construction and Improvement Services	\$8,750.00

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:55 PM

General Fund (10)

4400 Architecture and Engineering Services / Educational Specifications – Improvements	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				8,750.00
Total Purchased Professional and Technical Services				\$8,750.00
Total 4400 Architecture and Engineering Services / Educational Specifications – Improvements				\$8,750.00

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:56 PM

General Fund (10)	
5000 Other Expenditures and Financing Uses	<u>Total</u>
800 <u>Other Objects</u>	
830 Interest	766,927.36
880 Refunds of Prior Years' Receipts	223.91
Total Other Objects	\$767,151.27
900 <u>Other Uses of Funds</u>	
910 Redemption of Principal	5,914,962.48
990 Miscellaneous Other Uses of Funds	80,948.75
Total Other Uses of Funds	\$5,995,911.23
Total 5000 Other Expenditures and Financing Uses	\$6,763,062.50

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:56 PM

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				766,927.36
880 Refunds of Prior Years' Receipts				223.91
Total Other Objects				\$767,151.27
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				5,914,962.48
990 Miscellaneous Other Uses of Funds				80,948.75
Total Other Uses of Funds				\$5,995,911.23
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$6,763,062.50

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:56 PM

General Fund (10)				
5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				766,927.36
Total Other Objects				\$766,927.36
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,899,962.48
990 Miscellaneous Other Uses of Funds				80,948.75
Total Other Uses of Funds				\$1,980,911.23
Total 5110 Debt Service				\$2,747,838.59

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:56 PM

General Fund (10)

5120 Debt Service – Refunded Bonds	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				4,015,000.00
Total Other Uses of Funds				\$4,015,000.00
Total 5120 Debt Service – Refunded Bonds				\$4,015,000.00

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:56 PM

General Fund (10)

5130 Refund of Prior Year Revenues / Receipts	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				223.91
Total Other Objects				\$223.91
Total 5130 Refund of Prior Year Revenues / Receipts				\$223.91

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:53 PM

Athletic / School-Sponsored Extra Curricular Activities Fund (29)

		<u>Total</u>
3000 Operation of Non-Instructional Services		
600 <u>Supplies</u>		
610 General Supplies		64,790.00
Total Supplies		\$64,790.00
Total 3000 Operation of Non-Instructional Services		\$64,790.00

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:58:53 PM

Athletic / School-Sponsored Extra Curricular Activities Fund (29)

3200 Student Activities	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
610 General Supplies				64,790.00
Total Supplies				\$64,790.00
Total 3200 Student Activities				\$64,790.00

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:59:02 PM

	General Fund(10)	Public Purpose Trust(27)	Other Compt Approved(28)	Athletic / Activity(29)	Capital Reserve (690.1850)(31)
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	18,704,554.38				
1200 Special Programs - Elementary / Secondary	8,523,987.38				
1300 Vocational Education	479,888.52				
1400 Other Instructional Programs - Elementary / Secondary	129,100.85				
1800 Pre-Kindergarten	174,699.93				
Total Instruction	\$28,012,231.06				
2000 Support Services					
2100 Support Services - Students	1,146,266.98				
2200 Support Services - Instructional Staff	769,464.95				
2300 Support Services - Administration	2,789,987.64				
2400 Support Services - Pupil Health	481,308.76				
2500 Support Services - Business	536,899.64				
2600 Operation and Maintenance of Plant Services	4,267,245.71				
2700 Student Transportation Services	2,358,469.83				
2800 Support Services - Central	1,554,878.65				
2900 Other Support Services	23,108.28				
Total Support Services	\$13,927,630.44				
3000 Operation of Non-Instructional Services					
3200 Student Activities	649,636.71			64,790.00	
3300 Community Services	71,721.20				
Total Operation of Non-Instructional Services	\$721,357.91			\$64,790.00	
4000 Facilities Acquisition, Construction and Improvement Services					
4400 Architecture and Engineering Services / Educational Specifications - Improvements	8,750.00				
Total Facilities Acquisition, Construction and Improvement Services	\$8,750.00				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	6,763,062.50				
Total Other Expenditures and Financing Uses	\$6,763,062.50				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$49,433,031.91			\$64,790.00	

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:59:02 PM

	<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 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					18,704,554.38
1200 Special Programs - Elementary / Secondary					8,523,987.38
1300 Vocational Education					479,888.52
1400 Other Instructional Programs - Elementary / Secondary					129,100.85
1800 Pre-Kindergarten					174,699.93
Total Instruction					\$28,012,231.06
2000 <u>Support Services</u>					
2100 Support Services - Students					1,146,266.98
2200 Support Services - Instructional Staff					769,464.95
2300 Support Services - Administration					2,789,987.64
2400 Support Services - Pupil Health					481,308.76
2500 Support Services - Business					536,899.64
2600 Operation and Maintenance of Plant Services					4,267,245.71
2700 Student Transportation Services					2,358,469.83
2800 Support Services - Central					1,554,878.65
2900 Other Support Services					23,108.28
Total Support Services					\$13,927,630.44
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					714,426.71
3300 Community Services					71,721.20
Total Operation of Non-Instructional Services					\$786,147.91
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					8,750.00
Total Facilities Acquisition, Construction and Improvement Services					\$8,750.00
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					6,763,062.50
Total Other Expenditures and Financing Uses					\$6,763,062.50
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES					\$49,497,821.91

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:59:07 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	19,508,626.24
	Total Federally Funded salaries subject to PSERS withholding	818,921.60

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	1,070,007.81
	Expenditures Funded with Carry over Title I Funds	
Total	Title I Expenditure Data	\$1,070,007.81

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	2,660,098.81		2,660,098.81
	212 Dental Insurance	186,009.07		186,009.07
	215 Eye Care Insurance	13,722.76		13,722.76
	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	\$2,859,830.64		\$2,859,830.64
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	96,495.18		96,495.18
	212 Dental Insurance	1,696.20		1,696.20
	215 Eye Care Insurance	71.52		71.52
	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	\$98,262.90		\$98,262.90
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		\$2,958,093.54		\$2,958,093.54

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:59:09 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	127,537.23	479,782.90	607,320.13	128,552.80	483,603.41	612,156.21
2140 Psychological Services	10,330.16	24,103.70	34,433.86	11,251.04	16,876.57	28,127.61
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	46,603.39	108,741.23	155,344.62	36,195.48	136,163.96	172,359.44
2260 Instruction and Curriculum Development Services	13,755.27	123,797.39	137,552.66	9,814.47	186,474.95	196,289.42
2350 Legal and Accounting Services	15,134.32	136,208.90	151,343.22	16,038.89	90,887.01	106,925.90
2420 Medical Services						
2440 Nursing Services	96,374.38	362,551.26	458,925.64	101,074.84	380,233.92	481,308.76
2700 Student Transportation Services	710,112.70	1,642,714.80	2,352,827.50	769,915.00	1,586,562.97	2,356,477.97
Total	\$1,019,847.45	\$2,877,900.18	\$3,897,747.63	\$1,072,842.52	\$2,880,802.79	\$3,953,645.31

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:59:11 PM

(PRINCIPAL AMOUNTS ONLY)								
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		16,500,000.00			853,521.00	10,499,300.09	60,382,000.00	88,234,821.09
2. Additional Debt Incurred During Year		10,445,000.00						10,445,000.00
3. Retirements and Repayments		5,914,962.48				62,215.48		5,977,177.96
4. Debt at End of Fiscal Year		21,030,037.52			853,521.00	10,437,084.61	60,382,000.00	92,702,643.13
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		21,030,037.52			853,521.00	10,437,084.61	60,382,000.00	92,702,643.13
7. Current Portion P&I - Due within 1 year		2,899,436.62						2,899,436.62
8. Interest Paid during current fiscal year		597,023.31						597,023.31

(PRINCIPAL AMOUNTS ONLY)							
<u>PROPRIETARY FUNDS</u>							
1. Debt at Beginning of Fiscal Year							
2. Additional Debt Incurred During Year							
3. Retirements and Repayments							
4. Debt at End of Fiscal Year							
5. Accreted Interest at End Of Fiscal Year							
6. Total Debt and Accreted Interest							
7. Current Portion P&I - Due within 1 year							
8. Interest Paid during current fiscal year							

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:59:11 PM

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	1,899,962.48		766,927.36	2,666,889.84	80,948.75
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund	4,015,000.00			4,015,000.00	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
Total Debt Payments - Governmental Funds			\$5,914,962.48		\$766,927.36	\$6,681,889.84	\$80,948.75
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 : 103024753 Highlands SD

Printed 1/28/2019 1:59:11 PM

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	05/2018		10,445,000.00		10,445,000.00	398,407.86	
General Obligation Bonds/Notes – CIB	02/2016	10,520,000.00		5,909,962.48	4,610,037.52	2,342,000.00	442,800.00
General Obligation Bonds/Notes – CIB	06/2012	5,980,000.00		5,000.00	5,975,000.00	159,028.76	154,223.31
Compensated Absences		10,499,300.09		62,215.48	10,437,084.61		
Other Post-Employment Benefits (OPEB)		853,521.00			853,521.00		
Net Pension Liability		60,382,000.00			60,382,000.00		
Totals for Debt Entered:		\$88,234,821.09	\$10,445,000.00	\$5,977,177.96	\$92,702,643.13	\$2,899,436.62	\$597,023.31

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:59:12 PM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,477,674.80
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	5,205.67
Section 1 Total	\$3,482,880.47

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		5,205.67	5,205.67
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies		1,135,748.51	1,135,748.51
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	1,523,300.63		1,523,300.63
8 Career and Technology Centers	390,089.21		390,089.21
9 Approved Private Schools		404,793.29	404,793.29
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		23,743.16	23,743.16
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$1,913,389.84	\$1,569,490.63	\$3,482,880.47

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:59:16 PM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services	Total
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	379,940.00
Total Personnel Services – Salaries	\$379,940.00
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	98,708.00
220 Social Security Contributions	33,592.00
230 PSERS Retirement Contributions	134,909.00
250 Unemployment Compensation	8,824.00
260 Workers' Compensation	3,882.00
299 All Other Employee Benefits	2,028.00
Total Personnel Services – Employee Benefits	\$281,943.00
300 <u>Purchased Professional and Technical Services</u>	
390 Other Purchased Professional and Technical Services	944.00
Total Purchased Professional and Technical Services	\$944.00
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	21,340.00
Total Purchased Property Services	\$21,340.00
600 <u>Supplies</u>	
610 General Supplies	54,851.00
630 Food	598,535.00
Total Supplies	\$653,386.00
700 <u>Property</u>	
740 Depreciation	12,919.00
Total Property	\$12,919.00
800 <u>Other Objects</u>	
810 Dues and Fees	400.00
Total Other Objects	\$400.00
Total 3000 Operation of Non-Instructional Services	\$1,350,872.00

LEA : 103024753 Highlands SD

Printed 1/28/2019 1:59:16 PM

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				379,940.00
Total Personnel Services – Salaries				\$379,940.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				98,708.00
220 Social Security Contributions				33,592.00
230 PSERS Retirement Contributions				134,909.00
250 Unemployment Compensation				8,824.00
260 Workers' Compensation				3,882.00
299 All Other Employee Benefits				2,028.00
Total Personnel Services – Employee Benefits				\$281,943.00
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				944.00
Total Purchased Professional and Technical Services				\$944.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				21,340.00
Total Purchased Property Services				\$21,340.00
600 <u>Supplies</u>				
610 General Supplies				54,851.00
630 Food				598,535.00
Total Supplies				\$653,386.00
700 <u>Property</u>				
740 Depreciation				12,919.00
Total Property				\$12,919.00
800 <u>Other Objects</u>				
810 Dues and Fees				400.00
Total Other Objects				\$400.00
Total 3100 Food Services				\$1,350,872.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,350,872.00				1,350,872.00
Total Operation of Non-Instructional Services	\$1,350,872.00				\$1,350,872.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,350,872.00				\$1,350,872.00