

LEA Name : Yough SD
Address : 915 Lowber Rd
Herminie , PA 15637

County : Westmoreland
AUN Number : 107658903
LEA Type : SD

Annual Financial Report
Accuracy Certification Statement

For Fiscal Year Ending
6/30/2017

Pennsylvania Department of Education

&

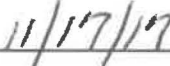
Office of Comptroller Operations

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

Michael B Wroblewski

Contact Person

wrobleskim@youghsd.net

Contact Person E-mail Address

(724)446-7272

Ext :1012

Contact Person Telephone Number

(724)446-5017

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2017**
(Pursuant to PA School Code Section 218(b))

LEA Name : Yough SD
AUN Number : 107658903
County : Westmoreland

Audit Certification Due: 12/31/2017

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

Auditing Firm:

Auditor Contact Name:

Auditor Phone:

Auditor E-mail:

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

Chief School Administrator

Board Secretary

Signature

Date

Signature

Date

Michael B Wrobleski

Contact Person

wrobleskim@youghsd.net

Contact Person E-mail Address

(724)446-7272 Ext :1012

Contact Person Telephone Number

(724)446-5017

Contact Person Fax Number

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
41130	There is an entry in function 5150- 990 object "Other". Please explain what constitutes "Other". Expenditure 5150-990, Fund 10: \$151,802.00	Discount on Bond Issue
50160	SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.	Debt Issue Date 4/2017. First payment due 10/1/17.

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	2,448,697				
0110	Investments					
0120	Taxes Receivable	2,068,392				
0130	Due From Other Funds	6,700				
0141	Due From Other Governments					
0142	State Revenue Receivable	1,143,377				
0143	Federal Revenue Receivable	378,902				
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables	135,856				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets		\$6,181,924				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$6,181,924				

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:35 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		2,877,584			5,326,281
0110	Investments					
0120	Taxes Receivable					2,068,392
0130	Due From Other Funds					6,700
0141	Due From Other Governments					
0142	State Revenue Receivable					1,143,377
0143	Federal Revenue Receivable					378,902
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					135,856
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets			\$2,877,584			\$9,059,508
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$2,877,584			\$9,059,508

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:35 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	85,912				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	3,301,608				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	18,578				
0490 Other Current Liabilities	6,855				
Total Liabilities	\$3,412,953				
0950 Deferred Inflows of Resources	1,857,545				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	911,426				
Total Fund Balances	\$911,426				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$6,181,924				

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:35 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					85,912
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					3,301,608
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues					18,578
0490	Other Current Liabilities					6,855
Total Liabilities						\$3,412,953
0950	Deferred Inflows of Resources					1,857,545
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance		2,877,584			2,877,584
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					911,426
Total Fund Balances			\$2,877,584			\$3,789,010
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$2,877,584			\$9,059,508

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	14,114,841				
7000 Revenue from State Sources	17,707,415				
8000 Revenue from Federal Sources	614,118				
Total Revenues	\$32,436,374				
Expenditures					
1000 Instruction	18,661,203				
2000 Support Services	11,147,405				
3000 Operation of Non-Instructional Services	768,921				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	2,957,748				
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$33,535,277				
Excess (Deficiency) Of Revenues Over Expenditures	(\$1,098,903)				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued	3,185,000				
9120 Proceeds from Refunding of Bonds	6,760,000				
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing	484,707				
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	6,760,000				
5150 Bond Discounts	151,802				
5200 Interfund Transfers – Out	2,799,362				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$718,543				

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:37 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		1,754			14,116,595
7000	Revenue from State Sources					17,707,415
8000	Revenue from Federal Sources					614,118
Total Revenues			\$1,754			\$32,438,128
Expenditures						
1000	Instruction					18,661,203
2000	Support Services					11,147,405
3000	Operation of Non-Instructional Services					768,921
4000	Facilities Acquisition, Construction and Improvement Services		28,454			28,454
5110	Debt Service					2,957,748
5130	Refund of Prior Year Revenues / Receipts					
Total Expenditures			\$28,454			\$33,563,731
Excess (Deficiency) Of Revenues Over Expenditures			(\$26,700)			(\$1,125,603)
Other Financing Sources (Uses)						
9110	Face Value of Bonds Issued					3,185,000
9120	Proceeds from Refunding of Bonds					6,760,000
9130	Bond Premiums					
9200	Proceeds from Extended-Term Financing					484,707
9300	Interfund Transfers - IN		2,799,362			2,799,362
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					6,760,000
5150	Bond Discounts					151,802
5200	Interfund Transfers – Out					2,799,362
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			\$2,799,362			\$3,517,905

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		(\$380,360)				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	1,291,784				
Fund Balance - End Of Year		\$911,424				

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			\$2,772,662			\$2,392,302
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		104,923			1,396,707
Fund Balance - End Of Year			\$2,877,585			\$3,789,009

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:38 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	92,827			92,827	
0110	Investments					
0130	Due From Other Funds					
0141	Due From Other Governments	66,021			66,021	
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories	15,664			15,664	
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Current Assets		\$174,512			\$174,512	
Noncurrent Assets						
0211	Land					
0212	Site Improvements (Net)					
0220	Buildings and Building Improvements (Net)					
0230	Machinery, Equipment and Furniture (Net)					
0250	Construction in Progress					
0260	Long Term Prepayments					
0290	Other Noncurrent Assets					
Total Noncurrent Assets						
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$174,512			\$174,512	

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:38 PM

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	230,264			230,264	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	3,525			3,525	
0490 Other Current Liabilities					
Total Current Liabilities	\$233,789			\$233,789	
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	\$233,789			\$233,789	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets					
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(59,277)			(59,277)	
Total Net Position	(\$59,277)			(\$59,277)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$174,512			\$174,512	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	383,096			383,096	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$383,096			\$383,096	
Operating Expenses					
100 Personnel Services – Salaries					
200 Personnel Services – Employee Benefits					
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	932,989			932,989	
600 Supplies	53,632			53,632	
740 Depreciation	1,846			1,846	
810 Dues and Fees					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$988,467			\$988,467	
Operating Income (Loss)	(\$605,371)			(\$605,371)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	105			105	
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	40,639			40,639	
8000 Revenue from Federal Sources	562,246			562,246	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$602,990			\$602,990	
Income (Loss) Before Contributions And Transfers	(\$2,381)			(\$2,381)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$2,381)			(\$2,381)	
0002 Net Position - Beginning of Fiscal Year	(56,897)			(56,897)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$59,278)			(\$59,278)	

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:41 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	328,796			328,796	
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					
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	848,082			848,082	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$519,286)			(\$519,286)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000	40,638			40,638	
0022 Receipts From State Sources - 7000	562,246			562,246	
0023 Receipts From Federal Sources -8000					
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)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$602,884			\$602,884	
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	106			106	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
0045 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	\$106			\$106	

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:41 PM

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	83,704			83,704	
0004 Cash and Cash Equivalents Beginning of Year	9,123			9,123	
Cash and Cash Equivalents at Year End	\$92,827			\$92,827	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(605,371)			(605,371)	
Adjustments					
0051 Depreciation and Net Amortization	1,846			1,846	
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)	(54,300)			(54,300)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(12,140)			(12,140)	
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)	150,679			150,679	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$86,085			\$86,085	
Cash Provided By (Used for) Total	(\$519,286)			(\$519,286)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:42 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	86,470			317,709
0110 Investments				
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	\$86,470			\$317,709
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$86,470			\$317,709

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:42 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				404,179
0110	Investments				
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					\$404,179
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources					\$404,179

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:42 PM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				6,700
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				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				311,009
Total Liabilities				\$317,709
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	86,470			
0799 Unrestricted Net Position				
Total Net Position	\$86,470			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$86,470			\$317,709

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:42 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>
------------------------------------	--	--	------------------------------

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds				6,700
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				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				311,009

Total Liabilities				\$317,709
--------------------------	--	--	--	------------------

0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				86,470
0799 Unrestricted Net Position				

Total Net Position				\$86,470
---------------------------	--	--	--	-----------------

Total Liabilities, Deferred Inflows Of Resources And Net Position				\$404,179
--	--	--	--	------------------

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:43 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	2,312					2,312
0092 Other Additions						
Deductions						
0093 Scholarships Awarded	5,000					5,000
0094 Other Deductions	211					211
Change In Net Position	(\$2,899)					(\$2,899)
0006 Net Position – Beginning of Fiscal Year	89,369					89,369
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$86,470					\$86,470

	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	9,767,649.33			9,767,649.33
6113 Public Utility Realty Taxes	42,690.85			42,690.85
6114 Payments in Lieu of Current Taxes - State / Local	283,569.09			283,569.09
6120 Current Per Capita Taxes, Section 679	30,094.28			30,094.28
6141 Current Act 511 Per Capita Taxes	30,043.27			30,043.27
6142 Current Act 511 Occupation Taxes - Flat Rate	22,067.02			22,067.02
6143 Current Act 511 Local Services Taxes	26,250.17			26,250.17
6151 Current Act 511 Earned Income Taxes	1,656,781.45			1,656,781.45
6153 Current Act 511 Real Estate Transfer Taxes	125,771.88			125,771.88
6411 Delinquent Real Estate Taxes	779,968.31			779,968.31
6420 Delinquent Per Capita Taxes, Section 679	13,398.25			13,398.25
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	26,351.32			26,351.32
6500 Earnings on Investments	14,265.13			
6832 Federal IDEA Revenue Received as Pass Through	435,063.48			
6890 Other Revenue from Intermediary Sources	36,500.00			
6910 Rentals	14,906.46			
6920 Contributions and Donations from Private Sources	5,626.03			
6941 Regular Day School Tuition	332,473.90			
6991 Refunds of a Prior Year Expenditure	59,062.29			
6999 Other Revenues Not Specified Above	412,308.49			
TOTAL Revenue from Local Sources	\$14,114,841.00			\$12,804,635.22

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7110 Basic Education Funding	9,774,090.91			
7140 Charter Schools	119.76			
7160 Tuition for Orphans Subsidy	57,458.92			
7271 Special Education funds for School-Aged Pupils	1,586,988.28			
7311 Pupil Transportation Subsidy	1,350,145.40			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	698,440.19			
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,165.51			
7340 State Property Tax Reduction Allocation	768,608.50			
7360 Safe Schools	25,000.00			
7505 Ready to Learn Block Grant	401,277.00			
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	15,000.00			
7810 State Share of Social Security and Medicare Taxes	573,878.84			
7820 State Share of Retirement Contributions	2,418,241.38			
TOTAL Revenue from State Sources	\$17,707,414.69			

	Revenue Reported <u>In Current Year</u>			
<u>Revenue from Federal Sources</u>				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	349,991.77			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	144,283.47			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	120,857.63			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	(1,014.39)			
TOTAL Revenue from Federal Sources	\$614,118.48			

					Revenue Reported In Current Year			
<u>Other Financing Sources</u>								
9110	Face Value of Bonds Issued				3,185,000.00			
9120	Proceeds from Refunding of Bonds				6,760,000.00			
9290	Other Extended-Term Financing Proceeds				484,707.00			
TOTAL Other Financing Sources					\$10,429,707.00			
TOTAL FROM ALL SOURCES					\$42,866,081.17	\$12,804,635.22		

Revenue from Local Sources	14,114,841.00
Revenue from State Sources	17,707,414.69
Revenue from Federal Sources	614,118.48
Other Financing Sources	10,429,707.00
TOTAL FROM ALL SOURCES	\$42,866,081.17

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)

1000 Instruction		Total
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		9,539,239.19
Total Personnel Services – Salaries		\$9,539,239.19
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		2,612,756.78
220 Social Security Contributions		708,209.56
230 PSERS Retirement Contributions		2,828,488.81
250 Unemployment Compensation		2,730.02
260 Workers’ Compensation		59,061.00
299 All Other Employee Benefits		(323,173.08)
Total Personnel Services – Employee Benefits		\$5,888,073.09
300 <u>Purchased Professional and Technical Services</u>		
322 Professional Educational Services – Ius		143,716.85
324 Professional Educational Services – Employee Training and Development Services		1,675.00
340 Technical Services		335,649.26
Total Purchased Professional and Technical Services		\$481,041.11
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance Services		8,571.07
Total Purchased Property Services		\$8,571.07
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		7,333.72
561 Tuition To Other School Districts Within the State		83,755.44
562 Tuition To Pennsylvania Charter Schools		611,683.99
563 Tuition To Nonpublic Schools		652,452.91
564 Tuition To Career and Technology Centers		858,490.08
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		95,829.78
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		64,994.94
569 Tuition – Other		4,880.00
580 Travel		7,450.52
Total Other Purchased Services		\$2,386,871.38
600 <u>Supplies</u>		
610 General Supplies		188,214.26
630 Food		478.84
640 Books and Periodicals		126,582.98
Total Supplies		\$315,276.08
700 <u>Property</u>		
752 Capital Equipment – Original and Additional		5,135.42
Total Property		\$5,135.42
800 <u>Other Objects</u>		
810 Dues and Fees		4,225.50
890 Miscellaneous Expenditures		32,770.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)

1000 Instruction		<u>Total</u>
Total Other Objects		\$36,995.50
Total 1000 Instruction		\$18,661,202.84

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,809,218.61	3,450,144.63	454,385.36	7,713,748.60
Total Personnel Services – Salaries	\$3,809,218.61	\$3,450,144.63	\$454,385.36	\$7,713,748.60
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,086,993.21	883,898.64	34,292.00	2,005,183.85
220 Social Security Contributions	315,224.35	258,452.00		573,676.35
230 PSERS Retirement Contributions	1,266,891.94	1,028,740.79		2,295,632.73
250 Unemployment Compensation	1,092.01	1,638.01		2,730.02
260 Workers' Compensation	23,624.40	35,436.60		59,061.00
299 All Other Employee Benefits	(129,269.23)	(193,903.85)		(323,173.08)
Total Personnel Services – Employee Benefits	\$2,564,556.68	\$2,014,262.19	\$34,292.00	\$4,613,110.87
300 Purchased Professional and Technical Services				
340 Technical Services	1,486.00	1,401.50		2,887.50
Total Purchased Professional and Technical Services	\$1,486.00	\$1,401.50		\$2,887.50
400 Purchased Property Services				
430 Repairs and Maintenance Services	2,787.50	2,027.29		4,814.79
Total Purchased Property Services	\$2,787.50	\$2,027.29		\$4,814.79
500 Other Purchased Services				
580 Travel	957.77	5,380.45		6,338.22
Total Other Purchased Services	\$957.77	\$5,380.45		\$6,338.22
600 Supplies				
610 General Supplies	61,275.69	80,929.30		142,204.99
640 Books and Periodicals	75,019.07	25,820.18		100,839.25
Total Supplies	\$136,294.76	\$106,749.48		\$243,044.24
700 Property				
752 Capital Equipment – Original and Additional		5,135.42		5,135.42
Total Property		\$5,135.42		\$5,135.42
800 Other Objects				
810 Dues and Fees	371.50	1,591.50		1,963.00
890 Miscellaneous Expenditures		32,770.00		32,770.00
Total Other Objects	\$371.50	\$34,361.50		\$34,733.00
Total 1100 Regular Programs – Elementary / Secondary	\$6,515,672.82	\$5,619,462.46	\$488,677.36	\$12,623,812.64

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)

1110 Regular Programs

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	3,809,218.61	3,450,144.63	454,385.36	7,713,748.60
Total Personnel Services – Salaries	\$3,809,218.61	\$3,450,144.63	\$454,385.36	\$7,713,748.60
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	1,086,993.21	883,898.64	34,292.00	2,005,183.85
220 Social Security Contributions	315,224.35	258,452.00		573,676.35
230 PSERS Retirement Contributions	1,266,891.94	1,028,740.79		2,295,632.73
250 Unemployment Compensation	1,092.01	1,638.01		2,730.02
260 Workers' Compensation	23,624.40	35,436.60		59,061.00
299 All Other Employee Benefits	(129,269.23)	(193,903.85)		(323,173.08)
Total Personnel Services – Employee Benefits	\$2,564,556.68	\$2,014,262.19	\$34,292.00	\$4,613,110.87
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services	1,486.00	1,401.50		2,887.50
Total Purchased Professional and Technical Services	\$1,486.00	\$1,401.50		\$2,887.50
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	2,787.50	2,027.29		4,814.79
Total Purchased Property Services	\$2,787.50	\$2,027.29		\$4,814.79
500 <u>Other Purchased Services</u>				
580 Travel	957.77	5,380.45		6,338.22
Total Other Purchased Services	\$957.77	\$5,380.45		\$6,338.22
600 <u>Supplies</u>				
610 General Supplies	61,275.69	80,929.30		142,204.99
640 Books and Periodicals	75,019.07	25,820.18		100,839.25
Total Supplies	\$136,294.76	\$106,749.48		\$243,044.24
700 <u>Property</u>				
752 Capital Equipment – Original and Additional		5,135.42		5,135.42
Total Property		\$5,135.42		\$5,135.42
800 <u>Other Objects</u>				
810 Dues and Fees	371.50	1,591.50		1,963.00
890 Miscellaneous Expenditures		32,770.00		32,770.00
Total Other Objects	\$371.50	\$34,361.50		\$34,733.00
Total 1110 Regular Programs	\$6,515,672.82	\$5,619,462.46	\$488,677.36	\$12,623,812.64

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 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	582,995.91	527,107.36	299,257.75	1,409,361.02
Total Personnel Services – Salaries	\$582,995.91	\$527,107.36	\$299,257.75	\$1,409,361.02
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	176,688.17	211,250.84	138,769.68	526,708.69
220 Social Security Contributions	42,961.50	38,299.36	22,020.61	103,281.47
230 PSERS Retirement Contributions	168,860.59	152,206.10	89,435.70	410,502.39
Total Personnel Services – Employee Benefits	\$388,510.26	\$401,756.30	\$250,225.99	\$1,040,492.55
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	14,284.53	21,426.80	108,005.52	143,716.85
324 Professional Educational Services – Employee Training and Development Services	670.00	1,005.00		1,675.00
340 Technical Services	132,712.91	198,394.36	200.00	331,307.27
Total Purchased Professional and Technical Services	\$147,667.44	\$220,826.16	\$108,205.52	\$476,699.12
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	1,353.94	2,030.91	3,948.87	7,333.72
561 Tuition To Other School Districts Within the State	26,302.79	39,454.19	8,855.00	74,611.98
562 Tuition To Pennsylvania Charter Schools	244,673.60	367,010.39		611,683.99
563 Tuition To Nonpublic Schools	255,771.88	383,657.83	13,023.20	652,452.91
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	36,771.91	55,157.87	3,900.00	95,829.78
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	25,997.98	38,996.96		64,994.94
569 Tuition – Other	928.00	1,392.00	2,560.00	4,880.00
580 Travel	800.52	311.78		1,112.30
Total Other Purchased Services	\$592,600.62	\$888,011.93	\$32,287.07	\$1,512,899.62
600 <u>Supplies</u>				
610 General Supplies	3,392.42	5,284.57	2,128.47	10,805.46
630 Food	199.08	279.76		478.84
640 Books and Periodicals	2,634.48	1,643.25	21,466.00	25,743.73
Total Supplies	\$6,225.98	\$7,207.58	\$23,594.47	\$37,028.03
800 <u>Other Objects</u>				
810 Dues and Fees	621.25	1,641.25		2,262.50
Total Other Objects	\$621.25	\$1,641.25		\$2,262.50
Total 1200 Special Programs – Elementary / Secondary	\$1,718,621.46	\$2,046,550.58	\$713,570.80	\$4,478,742.84

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)

1210 Life Skills 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	3,508.40	5,262.60		8,771.00
340 Technical Services	1,360.40	2,040.60		3,401.00
Total Purchased Professional and Technical Services	\$4,868.80	\$7,303.20		\$12,172.00
Total 1210 Life Skills Support	\$4,868.80	\$7,303.20		\$12,172.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 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	51,936.00			51,936.00
Total Personnel Services – Salaries	\$51,936.00			\$51,936.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	7,476.92			7,476.92
220 Social Security Contributions	3,940.25			3,940.25
230 PSERS Retirement Contributions	15,596.40			15,596.40
Total Personnel Services – Employee Benefits	\$27,013.57			\$27,013.57
500 <u>Other Purchased Services</u>				
580 Travel	325.93	138.23		464.16
Total Other Purchased Services	\$325.93	\$138.23		\$464.16
600 <u>Supplies</u>				
610 General Supplies	418.06	324.50		742.56
Total Supplies	\$418.06	\$324.50		\$742.56
800 <u>Other Objects</u>				
810 Dues and Fees	225.00	225.00		450.00
Total Other Objects	\$225.00	\$225.00		\$450.00
Total 1220 Sensory Support	\$79,918.56	\$687.73		\$80,606.29

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)

1230 Emotional 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	1,516.86	2,275.29		3,792.15
Total Purchased Professional and Technical Services	\$1,516.86	\$2,275.29		\$3,792.15
Total 1230 Emotional Support	\$1,516.86	\$2,275.29		\$3,792.15

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)

1240 Academic Support

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	531,059.91	527,107.36	299,257.75	1,357,425.02
Total Personnel Services – Salaries	\$531,059.91	\$527,107.36	\$299,257.75	\$1,357,425.02
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	169,211.25	211,250.84	138,769.68	519,231.77
220 Social Security Contributions	39,021.25	38,299.36	22,020.61	99,341.22
230 PSERS Retirement Contributions	153,264.19	152,206.10	89,435.70	394,905.99
Total Personnel Services – Employee Benefits	\$361,496.69	\$401,756.30	\$250,225.99	\$1,013,478.98
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus			108,005.52	108,005.52
324 Professional Educational Services – Employee Training and Development Services	670.00	1,005.00		1,675.00
340 Technical Services	450.00		200.00	650.00
Total Purchased Professional and Technical Services	\$1,120.00	\$1,005.00	\$108,205.52	\$110,330.52
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	1,353.94	2,030.91	3,948.87	7,333.72
561 Tuition To Other School Districts Within the State	756.48	1,134.72	8,855.00	10,746.20
563 Tuition To Nonpublic Schools	128.00	192.00	13,023.20	13,343.20
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind			3,900.00	3,900.00
569 Tuition – Other	928.00	1,392.00	2,560.00	4,880.00
580 Travel	474.59	173.55		648.14
Total Other Purchased Services	\$3,641.01	\$4,923.18	\$32,287.07	\$40,851.26
600 <u>Supplies</u>				
610 General Supplies	2,974.36	4,960.07	2,128.47	10,062.90
630 Food	199.08	279.76		478.84
640 Books and Periodicals	2,634.48	1,643.25	21,466.00	25,743.73
Total Supplies	\$5,807.92	\$6,883.08	\$23,594.47	\$36,285.47
800 <u>Other Objects</u>				
810 Dues and Fees	396.25	1,416.25		1,812.50
Total Other Objects	\$396.25	\$1,416.25		\$1,812.50
Total 1240 Academic Support	\$903,521.78	\$943,091.17	\$713,570.80	\$2,560,183.75

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	500,295.87	474,052.84	91,630.93	1,065,979.64
Total Personnel Services – Salaries	\$500,295.87	\$474,052.84	\$91,630.93	\$1,065,979.64
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	168,589.89	202,313.24	53,856.68	424,759.81
220 Social Security Contributions	36,711.32	34,336.10	6,650.12	77,697.54
230 PSERS Retirement Contributions	144,926.60	137,174.67	27,085.20	309,186.47
Total Personnel Services – Employee Benefits	\$350,227.81	\$373,824.01	\$87,592.00	\$811,643.82
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services			200.00	200.00
Total Purchased Professional and Technical Services			\$200.00	\$200.00
500 <u>Other Purchased Services</u>				
580 Travel	112.19	168.64		280.83
Total Other Purchased Services	\$112.19	\$168.64		\$280.83
600 <u>Supplies</u>				
610 General Supplies	1,953.39	3,358.21		5,311.60
640 Books and Periodicals	2,062.18	1,044.75		3,106.93
Total Supplies	\$4,015.57	\$4,402.96		\$8,418.53
Total 1241 Learning Support – Public	\$854,651.44	\$852,448.45	\$179,422.93	\$1,886,522.82

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)				
1242 Learning Support – PRRI				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			207,626.82	207,626.82
Total Personnel Services – Salaries			\$207,626.82	\$207,626.82
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			84,913.00	84,913.00
220 Social Security Contributions			15,370.49	15,370.49
230 PSERS Retirement Contributions			62,350.50	62,350.50
Total Personnel Services – Employee Benefits			\$162,633.99	\$162,633.99
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius			108,005.52	108,005.52
324 Professional Educational Services – Employee Training and Development Services	670.00	1,005.00		1,675.00
340 Technical Services	450.00			450.00
Total Purchased Professional and Technical Services	\$1,120.00	\$1,005.00	\$108,005.52	\$110,130.52
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	1,353.94	2,030.91	3,948.87	7,333.72
561 Tuition To Other School Districts Within the State	756.48	1,134.72	8,855.00	10,746.20
563 Tuition To Nonpublic Schools	128.00	192.00	13,023.20	13,343.20
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind			3,900.00	3,900.00
569 Tuition – Other	928.00	1,392.00	2,560.00	4,880.00
Total Other Purchased Services	\$3,166.42	\$4,749.63	\$32,287.07	\$40,203.12
600 <u>Supplies</u>				
610 General Supplies	786.69	1,255.11	2,128.47	4,170.27
640 Books and Periodicals	18.00	27.00	21,466.00	21,511.00
Total Supplies	\$804.69	\$1,282.11	\$23,594.47	\$25,681.27
Total 1242 Learning Support – PRRI	\$5,091.11	\$7,036.74	\$534,147.87	\$546,275.72

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 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	30,764.04	53,054.52		83,818.56
Total Personnel Services – Salaries	\$30,764.04	\$53,054.52		\$83,818.56
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	621.36	8,937.60		9,558.96
220 Social Security Contributions	2,309.93	3,963.26		6,273.19
230 PSERS Retirement Contributions	8,337.59	15,031.43		23,369.02
Total Personnel Services – Employee Benefits	\$11,268.88	\$27,932.29		\$39,201.17
500 <u>Other Purchased Services</u>				
580 Travel	362.40	4.91		367.31
Total Other Purchased Services	\$362.40	\$4.91		\$367.31
600 <u>Supplies</u>				
610 General Supplies	234.28	346.75		581.03
630 Food	199.08	279.76		478.84
640 Books and Periodicals	554.30	571.50		1,125.80
Total Supplies	\$987.66	\$1,198.01		\$2,185.67
800 <u>Other Objects</u>				
810 Dues and Fees	396.25	1,416.25		1,812.50
Total Other Objects	\$396.25	\$1,416.25		\$1,812.50
Total 1243 Gifted Support	\$43,779.23	\$83,605.98		\$127,385.21

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)

1270 Multi-Handicapped 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	3,508.40	5,262.60		8,771.00
340 Technical Services	1,360.40	2,040.60		3,401.00
Total Purchased Professional and Technical Services	\$4,868.80	\$7,303.20		\$12,172.00
Total 1270 Multi-Handicapped Support	\$4,868.80	\$7,303.20		\$12,172.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)				
1290 Special Programs - Other 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	5,750.87	8,626.31		14,377.18
340 Technical Services	129,542.11	194,313.16		323,855.27
Total Purchased Professional and Technical Services	\$135,292.98	\$202,939.47		\$338,232.45
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	25,546.31	38,319.47		63,865.78
562 Tuition To Pennsylvania Charter Schools	244,673.60	367,010.39		611,683.99
563 Tuition To Nonpublic Schools	255,643.88	383,465.83		639,109.71
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	36,771.91	55,157.87		91,929.78
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	25,997.98	38,996.96		64,994.94
Total Other Purchased Services	\$588,633.68	\$882,950.52		\$1,471,584.20
Total 1290 Special Programs - Other Support	\$723,926.66	\$1,085,889.99		\$1,809,816.65

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)				
1300 Vocational Education	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		383,747.85		383,747.85
Total Personnel Services – Salaries		\$383,747.85		\$383,747.85
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		80,864.24		80,864.24
220 Social Security Contributions		28,774.50		28,774.50
230 PSERS Retirement Contributions		112,629.46		112,629.46
Total Personnel Services – Employee Benefits		\$222,268.20		\$222,268.20
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		3,756.28		3,756.28
Total Purchased Property Services		\$3,756.28		\$3,756.28
500 <u>Other Purchased Services</u>				
564 Tuition To Career and Technology Centers		858,490.08		858,490.08
Total Other Purchased Services		\$858,490.08		\$858,490.08
600 <u>Supplies</u>				
610 General Supplies		35,203.81		35,203.81
Total Supplies		\$35,203.81		\$35,203.81
Total 1300 Vocational Education		\$1,503,466.22		\$1,503,466.22

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 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	3,418.76	28,962.96		32,381.72
Total Personnel Services – Salaries	\$3,418.76	\$28,962.96		\$32,381.72
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	261.55	2,215.69		2,477.24
230 PSERS Retirement Contributions	1,026.65	8,697.58		9,724.23
Total Personnel Services – Employee Benefits	\$1,288.20	\$10,913.27		\$12,201.47
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	3,657.38	5,486.08		9,143.46
Total Other Purchased Services	\$3,657.38	\$5,486.08		\$9,143.46
Total 1400 Other Instructional Programs – Elementary / Secondary	\$8,364.34	\$45,362.31		\$53,726.65

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 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	3,418.76	28,962.96		32,381.72
Total Personnel Services – Salaries	\$3,418.76	\$28,962.96		\$32,381.72
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	261.55	2,215.69		2,477.24
230 PSERS Retirement Contributions	1,026.65	8,697.58		9,724.23
Total Personnel Services – Employee Benefits	\$1,288.20	\$10,913.27		\$12,201.47
Total 1430 Homebound Instruction	\$4,706.96	\$39,876.23		\$44,583.19

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)

1440 Alternative Regular Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	3,657.38	5,486.08		9,143.46
Total Other Purchased Services	\$3,657.38	\$5,486.08		\$9,143.46
Total 1440 Alternative Regular Education Programs	\$3,657.38	\$5,486.08		\$9,143.46

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)				
1441 Adjudicated / Court-Placed Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	3,657.38	5,486.08		9,143.46
Total Other Purchased Services	\$3,657.38	\$5,486.08		\$9,143.46
Total 1441 Adjudicated / Court-Placed Programs	\$3,657.38	\$5,486.08		\$9,143.46

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:46 PM

General Fund (10)

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
340 Technical Services			1,454.49	1,454.49
Total Purchased Professional and Technical Services			\$1,454.49	\$1,454.49
Total 1500 Nonpublic School Programs			\$1,454.49	\$1,454.49

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)	
2000 Support Services	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	3,626,541.82
Total Personnel Services – Salaries	\$3,626,541.82
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	1,429,429.59
220 Social Security Contributions	263,104.96
230 PSERS Retirement Contributions	1,028,609.10
Total Personnel Services – Employee Benefits	\$2,721,143.65
300 <u>Purchased Professional and Technical Services</u>	
324 Professional Educational Services – Employee Training and Development Services	16,757.56
330 Other Professional Services	55,710.10
340 Technical Services	57,754.09
Total Purchased Professional and Technical Services	\$130,221.75
400 <u>Purchased Property Services</u>	
410 Cleaning Services	101,587.74
420 Utility Services	285,472.43
430 Repairs and Maintenance Services	238,838.70
440 Rentals	731,865.19
460 Extermination Services	4,185.00
Total Purchased Property Services	\$1,361,949.06
500 <u>Other Purchased Services</u>	
513 Contracted Carriers	1,294,624.31
514 Board and Lodging In Lieu of Transportation	853,524.51
516 Student Transportation Services From the IU	144,599.82
523 General Property and Liability Insurance	72,444.00
530 Communications	69,611.28
549 Other Advertising/Public Relations	2,097.16
580 Travel	28,232.86
595 IU Payments By Withholding	19,538.08
Total Other Purchased Services	\$2,484,672.02
600 <u>Supplies</u>	
610 General Supplies	295,214.76
620 Energy	112,774.23
630 Food	7,051.26
640 Books and Periodicals	18,787.32
Total Supplies	\$433,827.57
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	68,919.74
756 Capitalized Technology Hardware and Equipment – Original	47,827.40
762 Capitalized Equipment - Replacement	52,295.46
Total Property	\$169,042.60

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)		
2000 Support Services		<u>Total</u>
800	<u>Other Objects</u>	
810	Dues and Fees	219,681.42
890	Miscellaneous Expenditures	325.29
Total Other Objects		\$220,006.71
Total 2000 Support Services		\$11,147,405.18

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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	238,446.18	274,601.46		513,047.64
Total Personnel Services – Salaries	\$238,446.18	\$274,601.46		\$513,047.64
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	55,416.49	45,156.47		100,572.96
220 Social Security Contributions	17,843.96	20,695.80		38,539.76
230 PSERS Retirement Contributions	71,519.87	80,311.18		151,831.05
Total Personnel Services – Employee Benefits	\$144,780.32	\$146,163.45		\$290,943.77
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services	112.00	168.00		280.00
340 Technical Services		1,031.00		1,031.00
Total Purchased Professional and Technical Services	\$112.00	\$1,199.00		\$1,311.00
500 <u>Other Purchased Services</u>				
530 Communications	192.00	288.00		480.00
580 Travel	2,757.09	1,301.88		4,090.51
Total Other Purchased Services	\$2,949.09	\$1,589.88		\$4,570.51
600 <u>Supplies</u>				
610 General Supplies	4,543.98	888.69		5,432.67
640 Books and Periodicals	18.45	121.84		140.29
Total Supplies	\$4,562.43	\$1,010.53		\$5,572.96
800 <u>Other Objects</u>				
810 Dues and Fees	562.60	239.40		802.00
Total Other Objects	\$562.60	\$239.40		\$802.00
Total 2100 Support Services – Students	\$391,412.62	\$424,803.72		\$816,247.88

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	214,767.75	239,083.82		453,851.57
Total Personnel Services – Salaries	\$214,767.75	\$239,083.82		\$453,851.57
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	46,840.54	32,292.53		79,133.07
220 Social Security Contributions	16,093.02	18,069.40		34,162.42
230 PSERS Retirement Contributions	64,457.28	69,717.29		134,174.57
Total Personnel Services – Employee Benefits	\$127,390.84	\$120,079.22		\$247,470.06
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services		1,031.00		1,031.00
Total Purchased Professional and Technical Services		\$1,031.00		\$1,031.00
500 <u>Other Purchased Services</u>				
580 Travel	2,148.00	388.24		2,536.24
Total Other Purchased Services	\$2,148.00	\$388.24		\$2,536.24
600 <u>Supplies</u>				
610 General Supplies	4,543.98	888.69		5,432.67
640 Books and Periodicals	18.45	121.84		140.29
Total Supplies	\$4,562.43	\$1,010.53		\$5,572.96
800 <u>Other Objects</u>				
810 Dues and Fees	453.00	75.00		528.00
Total Other Objects	\$453.00	\$75.00		\$528.00
Total 2120 Guidance Services	\$349,322.02	\$361,667.81		\$710,989.83

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)				
2130 Attendance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
580 Travel				31.54
Total Other Purchased Services				\$31.54
Total 2130 Attendance Services				\$31.54

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)				
2140 Psychological Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	23,678.43	35,517.64		59,196.07
Total Personnel Services – Salaries	\$23,678.43	\$35,517.64		\$59,196.07
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	8,575.95	12,863.94		21,439.89
220 Social Security Contributions	1,750.94	2,626.40		4,377.34
230 PSERS Retirement Contributions	7,062.59	10,593.89		17,656.48
Total Personnel Services – Employee Benefits	\$17,389.48	\$26,084.23		\$43,473.71
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services	112.00	168.00		280.00
Total Purchased Professional and Technical Services	\$112.00	\$168.00		\$280.00
500 <u>Other Purchased Services</u>				
530 Communications	192.00	288.00		480.00
580 Travel	609.09	913.64		1,522.73
Total Other Purchased Services	\$801.09	\$1,201.64		\$2,002.73
800 <u>Other Objects</u>				
810 Dues and Fees	109.60	164.40		274.00
Total Other Objects	\$109.60	\$164.40		\$274.00
Total 2140 Psychological Services	\$42,090.60	\$63,135.91		\$105,226.51

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	233,839.15	171,794.34		405,633.49
Total Personnel Services – Salaries	\$233,839.15	\$171,794.34		\$405,633.49
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	69,290.37	38,375.28		107,665.65
220 Social Security Contributions	17,360.48	12,756.54		30,117.02
230 PSERS Retirement Contributions	70,113.81	51,457.78		121,571.59
Total Personnel Services – Employee Benefits	\$156,764.66	\$102,589.60		\$259,354.26
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services	1,288.00	1,432.00		2,720.00
340 Technical Services	1,425.68	2,138.52	44.06	3,608.26
Total Purchased Professional and Technical Services	\$2,713.68	\$3,570.52	\$44.06	\$6,328.26
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	1,011.98	114.97		1,126.95
Total Purchased Property Services	\$1,011.98	\$114.97		\$1,126.95
500 <u>Other Purchased Services</u>				
530 Communications	1,063.16	1,594.74		2,657.90
580 Travel	2,344.65	3,045.49		5,390.14
Total Other Purchased Services	\$3,407.81	\$4,640.23		\$8,048.04
600 <u>Supplies</u>				
610 General Supplies	2,205.68	9,696.61		11,902.29
630 Food	1,596.88	2,395.31		3,992.19
640 Books and Periodicals	11,124.13	6,789.62		17,913.75
Total Supplies	\$14,926.69	\$18,881.54		\$33,808.23
700 <u>Property</u>				
752 Capital Equipment – Original and Additional		8,761.00		8,761.00
Total Property		\$8,761.00		\$8,761.00
800 <u>Other Objects</u>				
810 Dues and Fees	588.00	882.00		1,470.00
Total Other Objects	\$588.00	\$882.00		\$1,470.00
Total 2200 Support Services – Instructional Staff	\$413,251.97	\$311,234.20	\$44.06	\$724,530.23

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)

2220 Technology Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	1,011.98	114.97		1,126.95
Total Purchased Property Services	\$1,011.98	\$114.97		\$1,126.95
600 <u>Supplies</u>				
610 General Supplies	1,276.06	8,765.65		10,041.71
Total Supplies	\$1,276.06	\$8,765.65		\$10,041.71
700 <u>Property</u>				
752 Capital Equipment – Original and Additional		8,761.00		8,761.00
Total Property		\$8,761.00		\$8,761.00
Total 2220 Technology Support Services	\$2,288.04	\$17,641.62		\$19,929.66

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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	192,358.93	109,574.00		301,932.93
Total Personnel Services – Salaries	\$192,358.93	\$109,574.00		\$301,932.93
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	60,592.64	25,328.68		85,921.32
220 Social Security Contributions	14,301.84	8,168.58		22,470.42
230 PSERS Retirement Contributions	57,705.34	32,845.07		90,550.41
Total Personnel Services – Employee Benefits	\$132,599.82	\$66,342.33		\$198,942.15
600 <u>Supplies</u>				
610 General Supplies	708.16	598.77		1,306.93
640 Books and Periodicals	11,124.13	6,789.62		17,913.75
Total Supplies	\$11,832.29	\$7,388.39		\$19,220.68
Total 2250 School Library Services	\$336,791.04	\$183,304.72		\$520,095.76

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)

2260 Instruction and Curriculum Development Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	41,480.22	62,220.34		103,700.56
Total Personnel Services – Salaries	\$41,480.22	\$62,220.34		\$103,700.56
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	8,697.73	13,046.60		21,744.33
220 Social Security Contributions	3,058.64	4,587.96		7,646.60
230 PSERS Retirement Contributions	12,408.47	18,612.71		31,021.18
Total Personnel Services – Employee Benefits	\$24,164.84	\$36,247.27		\$60,412.11
500 <u>Other Purchased Services</u>				
530 Communications	1,063.16	1,594.74		2,657.90
580 Travel	1,299.05	1,948.59		3,247.64
Total Other Purchased Services	\$2,362.21	\$3,543.33		\$5,905.54
600 <u>Supplies</u>				
610 General Supplies	75.48	113.22		188.70
630 Food	129.02	193.52		322.54
Total Supplies	\$204.50	\$306.74		\$511.24
800 <u>Other Objects</u>				
810 Dues and Fees	588.00	882.00		1,470.00
Total Other Objects	\$588.00	\$882.00		\$1,470.00
Total 2260 Instruction and Curriculum Development Services	\$68,799.77	\$103,199.68		\$171,999.45

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)				
2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services	1,288.00	1,432.00		2,720.00
340 Technical Services	1,425.68	2,138.52		3,564.20
Total Purchased Professional and Technical Services	\$2,713.68	\$3,570.52		\$6,284.20
500 <u>Other Purchased Services</u>				
580 Travel	1,045.60	1,096.90		2,142.50
Total Other Purchased Services	\$1,045.60	\$1,096.90		\$2,142.50
600 <u>Supplies</u>				
610 General Supplies	145.98	218.97		364.95
630 Food	1,467.86	2,201.79		3,669.65
Total Supplies	\$1,613.84	\$2,420.76		\$4,034.60
Total 2270 Instructional Staff Professional Development Services	\$5,373.12	\$7,088.18		\$12,461.30

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)

2280 Nonpublic Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services			44.06	44.06
Total Purchased Professional and Technical Services			\$44.06	\$44.06
Total 2280 Nonpublic Support Services			\$44.06	\$44.06

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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	491,174.99	423,099.03		1,244,622.73
Total Personnel Services – Salaries	\$491,174.99	\$423,099.03		\$1,244,622.73
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	146,519.23	92,256.41		749,218.96
220 Social Security Contributions	36,566.08	31,025.11		90,369.37
230 PSERS Retirement Contributions	144,567.98	124,137.02		344,563.50
Total Personnel Services – Employee Benefits	\$327,653.29	\$247,418.54		\$1,184,151.83
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services	199.00			3,475.00
330 Other Professional Services				35,168.69
340 Technical Services		1,706.19		8,999.09
Total Purchased Professional and Technical Services	\$199.00	\$1,706.19		\$47,642.78
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	338.08	338.08		676.16
Total Purchased Property Services	\$338.08	\$338.08		\$676.16
500 <u>Other Purchased Services</u>				
530 Communications	8,932.98	5,486.23		14,419.21
580 Travel	2,455.74	2,798.16		10,276.14
Total Other Purchased Services	\$11,388.72	\$8,284.39		\$24,695.35
600 <u>Supplies</u>				
610 General Supplies	5,287.48	4,174.47		44,869.51
630 Food		479.95		2,635.20
640 Books and Periodicals				614.95
Total Supplies	\$5,287.48	\$4,654.42		\$48,119.66
800 <u>Other Objects</u>				
810 Dues and Fees	2,380.00	1,785.00		216,797.48
890 Miscellaneous Expenditures	325.29			325.29
Total Other Objects	\$2,705.29	\$1,785.00		\$217,122.77
Total 2300 Support Services – Administration	\$838,746.85	\$687,285.65		\$2,767,031.28

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)				
2310 Board Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
610 General Supplies				28.00
640 Books and Periodicals				16.95
Total Supplies				\$44.95
800 <u>Other Objects</u>				
810 Dues and Fees				13,004.54
Total Other Objects				\$13,004.54
Total 2310 Board Services				\$13,049.49

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				69,978.04
Total Personnel Services – Salaries				\$69,978.04
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				5,353.32
Total Personnel Services – Employee Benefits				\$5,353.32
600 <u>Supplies</u>				
610 General Supplies				19,757.88
Total Supplies				\$19,757.88
Total 2330 Tax Assessment and Collection Services				\$95,089.24

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				35,168.69
Total Purchased Professional and Technical Services				\$35,168.69
600 <u>Supplies</u>				
610 General Supplies				101.33
Total Supplies				\$101.33
Total 2350 Legal and Accounting Services				\$35,270.02

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				255,995.67
Total Personnel Services – Salaries				\$255,995.67
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				42,609.88
220 Social Security Contributions				17,090.11
230 PSERS Retirement Contributions				75,858.50
Total Personnel Services – Employee Benefits				\$135,558.49
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				3,276.00
340 Technical Services				7,292.90
Total Purchased Professional and Technical Services				\$10,568.90
500 <u>Other Purchased Services</u>				
530 Communications	812.00	1,218.00		2,030.00
580 Travel				5,022.24
Total Other Purchased Services	\$812.00	\$1,218.00		\$7,052.24
600 <u>Supplies</u>				
610 General Supplies				4,059.06
630 Food				2,155.25
640 Books and Periodicals				598.00
Total Supplies				\$6,812.31
800 <u>Other Objects</u>				
810 Dues and Fees				3,584.94
Total Other Objects				\$3,584.94
Total 2360 Office of the Superintendent / Executive Director Services	\$812.00	\$1,218.00		\$419,572.55

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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	491,174.99	423,099.03		914,274.02
Total Personnel Services – Salaries	\$491,174.99	\$423,099.03		\$914,274.02
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	146,519.23	92,256.41		238,775.64
220 Social Security Contributions	36,566.08	31,025.11		67,591.19
230 PSERS Retirement Contributions	144,567.98	124,137.02		268,705.00
Total Personnel Services – Employee Benefits	\$327,653.29	\$247,418.54		\$575,071.83
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services	199.00			199.00
340 Technical Services		1,706.19		1,706.19
Total Purchased Professional and Technical Services	\$199.00	\$1,706.19		\$1,905.19
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	338.08	338.08		676.16
Total Purchased Property Services	\$338.08	\$338.08		\$676.16
500 <u>Other Purchased Services</u>				
530 Communications	8,120.98	4,268.23		12,389.21
580 Travel	2,455.74	2,798.16		5,253.90
Total Other Purchased Services	\$10,576.72	\$7,066.39		\$17,643.11
600 <u>Supplies</u>				
610 General Supplies	5,287.48	4,174.47		9,461.95
630 Food		479.95		479.95
Total Supplies	\$5,287.48	\$4,654.42		\$9,941.90
800 <u>Other Objects</u>				
810 Dues and Fees	2,380.00	1,785.00		4,165.00
890 Miscellaneous Expenditures	325.29			325.29
Total Other Objects	\$2,705.29	\$1,785.00		\$4,490.29
Total 2380 Office of the Principal Services	\$837,934.85	\$686,067.65		\$1,524,002.50

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)				
2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				4,375.00
Total Personnel Services – Salaries				\$4,375.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				467,833.44
220 Social Security Contributions				334.75
Total Personnel Services – Employee Benefits				\$468,168.19
600 <u>Supplies</u>				
610 General Supplies				11,461.29
Total Supplies				\$11,461.29
800 <u>Other Objects</u>				
810 Dues and Fees				196,043.00
Total Other Objects				\$196,043.00
Total 2390 Other Administration Services				\$680,047.48

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				140,996.25
Total Personnel Services – Salaries				\$140,996.25
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				56,009.22
220 Social Security Contributions				10,351.20
230 PSERS Retirement Contributions				40,299.38
Total Personnel Services – Employee Benefits				\$106,659.80
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				11,436.91
340 Technical Services				1,431.88
Total Purchased Professional and Technical Services				\$12,868.79
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				525.00
Total Purchased Property Services				\$525.00
500 <u>Other Purchased Services</u>				
580 Travel				3.47
Total Other Purchased Services				\$3.47
600 <u>Supplies</u>				
610 General Supplies				4,317.61
640 Books and Periodicals				118.33
Total Supplies				\$4,435.94
800 <u>Other Objects</u>				
810 Dues and Fees				260.00
Total Other Objects				\$260.00
Total 2400 Support Services – Pupil Health				\$265,749.25

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)

2420 Medical Services

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

300 Purchased Professional and Technical Services

330 Other Professional Services			10,966.91
---------------------------------	--	--	-----------

Total Purchased Professional and Technical Services			\$10,966.91
--	--	--	--------------------

Total 2420 Medical Services			\$10,966.91
------------------------------------	--	--	--------------------

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)

2430 Dental 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				470.00
Total Purchased Professional and Technical Services				\$470.00
Total 2430 Dental Services				\$470.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				140,996.25
Total Personnel Services – Salaries				\$140,996.25
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				56,009.22
220 Social Security Contributions				10,351.20
230 PSERS Retirement Contributions				40,299.38
Total Personnel Services – Employee Benefits				\$106,659.80
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				1,431.88
Total Purchased Professional and Technical Services				\$1,431.88
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				525.00
Total Purchased Property Services				\$525.00
500 <u>Other Purchased Services</u>				
580 Travel				3.47
Total Other Purchased Services				\$3.47
600 <u>Supplies</u>				
610 General Supplies				4,317.61
640 Books and Periodicals				118.33
Total Supplies				\$4,435.94
800 <u>Other Objects</u>				
810 Dues and Fees				260.00
Total Other Objects				\$260.00
Total 2440 Nursing Services				\$254,312.34

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				244,262.97
Total Personnel Services – Salaries				\$244,262.97
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				67,370.65
220 Social Security Contributions				17,136.18
230 PSERS Retirement Contributions				69,651.38
Total Personnel Services – Employee Benefits				\$154,158.21
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				4,814.51
330 Other Professional Services				9,104.50
340 Technical Services				26,976.36
Total Purchased Professional and Technical Services				\$40,895.37
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				50.00
440 Rentals				3,750.52
Total Purchased Property Services				\$3,800.52
500 <u>Other Purchased Services</u>				
530 Communications				2,429.25
549 Other Advertising/Public Relations				2,097.16
580 Travel				2,209.83
Total Other Purchased Services				\$6,736.24
600 <u>Supplies</u>				
610 General Supplies				4,362.30
Total Supplies				\$4,362.30
800 <u>Other Objects</u>				
810 Dues and Fees				247.00
Total Other Objects				\$247.00
Total 2500 Support Services – Business				\$454,462.61

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				244,262.97
Total Personnel Services – Salaries				\$244,262.97
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				67,370.65
220 Social Security Contributions				17,136.18
230 PSERS Retirement Contributions				69,651.38
Total Personnel Services – Employee Benefits				\$154,158.21
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				4,814.51
330 Other Professional Services				9,104.50
340 Technical Services				26,976.36
Total Purchased Professional and Technical Services				\$40,895.37
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				50.00
440 Rentals				3,750.52
Total Purchased Property Services				\$3,800.52
500 <u>Other Purchased Services</u>				
530 Communications				2,429.25
549 Other Advertising/Public Relations				2,097.16
580 Travel				2,209.83
Total Other Purchased Services				\$6,736.24
600 <u>Supplies</u>				
610 General Supplies				4,362.30
Total Supplies				\$4,362.30
800 <u>Other Objects</u>				
810 Dues and Fees				247.00
Total Other Objects				\$247.00
Total 2510 Fiscal Services				\$454,462.61

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				244,262.97
Total Personnel Services – Salaries				\$244,262.97
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				67,370.65
220 Social Security Contributions				17,136.18
230 PSERS Retirement Contributions				69,651.38
Total Personnel Services – Employee Benefits				\$154,158.21
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				4,814.51
330 Other Professional Services				9,104.50
340 Technical Services				26,976.36
Total Purchased Professional and Technical Services				\$40,895.37
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				50.00
440 Rentals				3,750.52
Total Purchased Property Services				\$3,800.52
500 <u>Other Purchased Services</u>				
530 Communications				2,429.25
549 Other Advertising/Public Relations				2,097.16
580 Travel				2,209.83
Total Other Purchased Services				\$6,736.24
600 <u>Supplies</u>				
610 General Supplies				4,362.30
Total Supplies				\$4,362.30
800 <u>Other Objects</u>				
810 Dues and Fees				247.00
Total Other Objects				\$247.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$454,462.61

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				914,494.66
Total Personnel Services – Salaries				\$914,494.66
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				286,119.68
220 Social Security Contributions				64,538.88
230 PSERS Retirement Contributions				251,718.04
Total Personnel Services – Employee Benefits				\$602,376.60
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				1,473.05
340 Technical Services				5,265.00
Total Purchased Professional and Technical Services				\$6,738.05
400 <u>Purchased Property Services</u>				
410 Cleaning Services				101,587.74
420 Utility Services				285,472.43
430 Repairs and Maintenance Services				148,751.86
460 Extermination Services				4,185.00
Total Purchased Property Services				\$539,997.03
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				72,444.00
530 Communications				4,057.28
580 Travel				2,231.08
Total Other Purchased Services				\$78,732.36
600 <u>Supplies</u>				
610 General Supplies	63,600.41	86,229.73		149,830.14
620 Energy				112,774.23
630 Food				423.87
Total Supplies	\$63,600.41	\$86,229.73		\$263,028.24
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				60,158.74
Total Property				\$60,158.74
Total 2600 Operation and Maintenance of Plant Services	\$63,600.41	\$86,229.73		\$2,465,525.68

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				914,494.66
Total Personnel Services – Salaries				\$914,494.66
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				286,119.68
220 Social Security Contributions				64,538.88
230 PSERS Retirement Contributions				251,718.04
Total Personnel Services – Employee Benefits				\$602,376.60
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				1,473.05
340 Technical Services				2,265.00
Total Purchased Professional and Technical Services				\$3,738.05
400 <u>Purchased Property Services</u>				
410 Cleaning Services				101,587.74
420 Utility Services				285,472.43
430 Repairs and Maintenance Services				148,751.86
460 Extermination Services				4,185.00
Total Purchased Property Services				\$539,997.03
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				72,444.00
530 Communications				4,057.28
580 Travel				2,231.08
Total Other Purchased Services				\$78,732.36
600 <u>Supplies</u>				
610 General Supplies	63,600.41	86,229.73		149,830.14
620 Energy				112,774.23
630 Food				423.87
Total Supplies	\$63,600.41	\$86,229.73		\$263,028.24
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				55,178.74
Total Property				\$55,178.74
Total 2620 Operation of Buildings Services	\$63,600.41	\$86,229.73		\$2,457,545.68

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)				
2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				3,000.00
Total Purchased Professional and Technical Services				\$3,000.00
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				4,980.00
Total Property				\$4,980.00
Total 2660 Safety and Security Services				\$7,980.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)

2700 Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				1,294,624.31
514 Board and Lodging In Lieu of Transportation				853,524.51
516 Student Transportation Services From the IU				144,599.82
Total Other Purchased Services				\$2,292,748.64
Total 2700 Student Transportation Services				\$2,292,748.64

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)

2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				1,276,695.02
514 Board and Lodging In Lieu of Transportation				853,524.51
Total Other Purchased Services				\$2,130,219.53
Total 2720 Vehicle Operation Services				\$2,130,219.53

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				17,929.29
Total Other Purchased Services				\$17,929.29
Total 2750 Nonpublic Transportation				\$17,929.29

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)

2790 Other Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
516 Student Transportation Services From the IU				144,599.82
Total Other Purchased Services				\$144,599.82
Total 2790 Other Student Transportation Services				\$144,599.82

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)				
2800 Support Services – Central	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				163,484.08
Total Personnel Services – Salaries				\$163,484.08
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				62,472.47
220 Social Security Contributions				12,052.55
230 PSERS Retirement Contributions				48,974.16
Total Personnel Services – Employee Benefits				\$123,499.18
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				3,995.00
340 Technical Services				10,442.50
Total Purchased Professional and Technical Services				\$14,437.50
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				87,708.73
440 Rentals				728,114.67
Total Purchased Property Services				\$815,823.40
500 <u>Other Purchased Services</u>				
530 Communications				45,567.64
580 Travel				4,031.69
Total Other Purchased Services				\$49,599.33
600 <u>Supplies</u>				
610 General Supplies				74,500.24
Total Supplies				\$74,500.24
700 <u>Property</u>				
756 Capitalized Technology Hardware and Equipment – Original				47,827.40
762 Capitalized Equipment - Replacement				52,295.46
Total Property				\$100,122.86
800 <u>Other Objects</u>				
810 Dues and Fees				104.94
Total Other Objects				\$104.94
Total 2800 Support Services – Central				\$1,341,571.53

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 PM

General Fund (10)					
2810 Planning, Research, Development and Evaluation Services		<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>					
100 Personnel Services – Salaries					163,484.08
Total Personnel Services – Salaries					\$163,484.08
200 <u>Personnel Services – Employee Benefits</u>					
210 Group Insurance – Contracted Provider					62,472.47
220 Social Security Contributions					12,052.55
230 PSERS Retirement Contributions					48,974.16
Total Personnel Services – Employee Benefits					\$123,499.18
300 <u>Purchased Professional and Technical Services</u>					
324 Professional Educational Services – Employee Training and Development Services					3,995.00
340 Technical Services					10,442.50
Total Purchased Professional and Technical Services					\$14,437.50
400 <u>Purchased Property Services</u>					
430 Repairs and Maintenance Services					87,708.73
440 Rentals					728,114.67
Total Purchased Property Services					\$815,823.40
500 <u>Other Purchased Services</u>					
530 Communications					45,567.64
580 Travel					4,031.69
Total Other Purchased Services					\$49,599.33
600 <u>Supplies</u>					
610 General Supplies					74,500.24
Total Supplies					\$74,500.24
700 <u>Property</u>					
756 Capitalized Technology Hardware and Equipment – Original					47,827.40
762 Capitalized Equipment - Replacement					52,295.46
Total Property					\$100,122.86
800 <u>Other Objects</u>					
810 Dues and Fees					104.94
Total Other Objects					\$104.94
Total 2810 Planning, Research, Development and Evaluation Services					\$1,341,571.53

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				19,538.08
Total Other Purchased Services				\$19,538.08
Total 2900 Other Support Services				\$19,538.08

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:48 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				19,538.08
Total Other Purchased Services				\$19,538.08
Total 2910 Support Services Not Listed Elsewhere In the 2000 Series				\$19,538.08

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:50 PM

General Fund (10)	
3000 Operation of Non-Instructional Services	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	339,228.70
Total Personnel Services – Salaries	\$339,228.70
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	3,871.26
220 Social Security Contributions	25,919.09
230 PSERS Retirement Contributions	101,496.62
Total Personnel Services – Employee Benefits	\$131,286.97
300 <u>Purchased Professional and Technical Services</u>	
324 Professional Educational Services – Employee Training and Development Services	250.00
340 Technical Services	50,868.34
Total Purchased Professional and Technical Services	\$51,118.34
400 <u>Purchased Property Services</u>	
410 Cleaning Services	1,532.55
430 Repairs and Maintenance Services	4,374.00
Total Purchased Property Services	\$5,906.55
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	121,894.79
520 Insurance – General	11,400.00
530 Communications	1,925.72
580 Travel	7,074.10
Total Other Purchased Services	\$142,294.61
600 <u>Supplies</u>	
610 General Supplies	88,033.98
630 Food	4,401.17
Total Supplies	\$92,435.15
800 <u>Other Objects</u>	
810 Dues and Fees	6,985.65
860 Grants To Municipal and Community Service Organizations	(3,335.00)
890 Miscellaneous Expenditures	3,000.00
Total Other Objects	\$6,650.65
Total 3000 Operation of Non-Instructional Services	\$768,920.97

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:50 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				339,228.70
Total Personnel Services – Salaries				\$339,228.70
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,871.26
220 Social Security Contributions				25,919.09
230 PSERS Retirement Contributions				101,496.62
Total Personnel Services – Employee Benefits				\$131,286.97
300 <u>Purchased Professional and Technical Services</u>				
324 Professional Educational Services – Employee Training and Development Services				250.00
340 Technical Services				49,595.09
Total Purchased Professional and Technical Services				\$49,845.09
400 <u>Purchased Property Services</u>				
410 Cleaning Services				1,532.55
430 Repairs and Maintenance Services				4,374.00
Total Purchased Property Services				\$5,906.55
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				121,894.79
520 Insurance – General				11,400.00
530 Communications				1,925.72
580 Travel				7,074.10
Total Other Purchased Services				\$142,294.61
600 <u>Supplies</u>				
610 General Supplies				83,955.12
Total Supplies				\$83,955.12
800 <u>Other Objects</u>				
810 Dues and Fees				6,985.65
Total Other Objects				\$6,985.65
Total 3200 Student Activities				\$759,502.69

Page 88

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:50 PM

General Fund (10)				
3400 Scholarships and Awards	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures				3,000.00
Total Other Objects				\$3,000.00
Total 3400 Scholarships and Awards				\$3,000.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:52 PM

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 <u>Other Objects</u>	
830 Interest	1,400,246.00
Total Other Objects	\$1,400,246.00
900 <u>Other Uses of Funds</u>	
910 Redemption of Principal	8,317,502.00
939 Other Fund Transfers	2,799,362.00
990 Miscellaneous Other Uses of Funds	151,802.00
Total Other Uses of Funds	\$11,268,666.00
Total 5000 Other Expenditures and Financing Uses	\$12,668,912.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:52 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				1,400,246.00
Total Other Objects				\$1,400,246.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				8,317,502.00
990 Miscellaneous Other Uses of Funds				151,802.00
Total Other Uses of Funds				\$8,469,304.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$9,869,550.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:52 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				1,400,246.00
Total Other Objects				\$1,400,246.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,557,502.00
Total Other Uses of Funds				\$1,557,502.00
Total 5110 Debt Service				\$2,957,748.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:52 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				6,760,000.00
Total Other Uses of Funds				\$6,760,000.00
Total 5120 Debt Service – Refunded Bonds				\$6,760,000.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:52 PM

General Fund (10)				
5150 Bond Discounts	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
990 Miscellaneous Other Uses of Funds				151,802.00
Total Other Uses of Funds				\$151,802.00
Total 5150 Bond Discounts				\$151,802.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:52 PM

General Fund (10)

5200 Interfund Transfers – Out	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				2,799,362.00
Total Other Uses of Funds				\$2,799,362.00
Total 5200 Interfund Transfers – Out				\$2,799,362.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:52 PM

General Fund (10)

5230 Capital Projects Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				2,799,362.00
Total Other Uses of Funds				\$2,799,362.00
Total 5230 Capital Projects Fund Transfers				\$2,799,362.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:52 PM

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 <u>Property</u>	
758 Capitalized Technology Software - Original	28,454.00
Total Property	\$28,454.00
Total 4000 Facilities Acquisition, Construction and Improvement Services	\$28,454.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:52 PM

Other Capital Projects Fund (39)

4500 Building Acquisition and Construction Services – Original and Additional	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
758 Capitalized Technology Software - Original				28,454.00
Total Property				\$28,454.00
Total 4500 Building Acquisition and Construction Services – Original and Additional				\$28,454.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:54 PM

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	12,623,812.64				
1200 Special Programs - Elementary / Secondary	4,478,742.84				
1300 Vocational Education	1,503,466.22				
1400 Other Instructional Programs - Elementary / Secondary	53,726.65				
1500 Nonpublic School Programs	1,454.49				
Total Instruction	\$18,661,202.84				
2000 <u>Support Services</u>					
2100 Support Services - Students	816,247.88				
2200 Support Services - Instructional Staff	724,530.23				
2300 Support Services - Administration	2,767,031.28				
2400 Support Services - Pupil Health	265,749.25				
2500 Support Services - Business	454,462.61				
2600 Operation and Maintenance of Plant Services	2,465,525.68				
2700 Student Transportation Services	2,292,748.64				
2800 Support Services - Central	1,341,571.53				
2900 Other Support Services	19,538.08				
Total Support Services	\$11,147,405.18				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	759,502.69				
3300 Community Services	6,418.28				
3400 Scholarships and Awards	3,000.00				
Total Operation of Non-Instructional Services	\$768,920.97				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4500 Building Acquisition and Construction Services - Original and Additional					
Total Facilities Acquisition, Construction and Improvement Services					
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	9,869,550.00				
5200 Interfund Transfers - Out	2,799,362.00				
Total Other Expenditures and Financing Uses	\$12,668,912.00				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$43,246,440.99				

LEA : 107658903 Yough SD

Printed 11/20/2017 2:41:54 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					12,623,812.64
1200 Special Programs - Elementary / Secondary					4,478,742.84
1300 Vocational Education					1,503,466.22
1400 Other Instructional Programs - Elementary / Secondary					53,726.65
1500 Nonpublic School Programs					1,454.49
Total Instruction					\$18,661,202.84
2000 <u>Support Services</u>					
2100 Support Services - Students					816,247.88
2200 Support Services - Instructional Staff					724,530.23
2300 Support Services - Administration					2,767,031.28
2400 Support Services - Pupil Health					265,749.25
2500 Support Services - Business					454,462.61
2600 Operation and Maintenance of Plant Services					2,465,525.68
2700 Student Transportation Services					2,292,748.64
2800 Support Services - Central					1,341,571.53
2900 Other Support Services					19,538.08
Total Support Services					\$11,147,405.18
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					759,502.69
3300 Community Services					6,418.28
3400 Scholarships and Awards					3,000.00
Total Operation of Non-Instructional Services					\$768,920.97
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4500 Building Acquisition and Construction Services - Original and Additional		28,454.00			28,454.00
Total Facilities Acquisition, Construction and Improvement Services		\$28,454.00			\$28,454.00
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					9,869,550.00
5200 Interfund Transfers - Out					2,799,362.00
Total Other Expenditures and Financing Uses					\$12,668,912.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$28,454.00			\$43,274,894.99

LEA : 107658903 Yough SD

Printed 11/20/2017 2:42:07 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	13,100,264.18
	Total Federally Funded salaries subject to PSERS withholding	662,012.16

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	350,048.96
	Expenditures Funded with Carry over Title I Funds	
Total	Title I Expenditure Data	\$350,048.96

Title I ARRA Amount

Amount	Description	Amount
	Portion of Total Title I Expenditures funded with ARRA Title I	

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	3,560,915.00	206,970.00	3,767,885.00
	212 Dental Insurance	177,216.01	9,481.68	186,697.69
	215 Eye Care Insurance	14,378.28	1,456.08	15,834.36
	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	\$3,752,509.29	\$217,907.76	\$3,970,417.05
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$3,752,509.29	\$217,907.76	\$3,970,417.05

LEA : 107658903 Yough SD

Printed 11/20/2017 2:42:08 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						
2140 Psychological Services	98,428.77		98,428.77	105,226.51		105,226.51
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	160,011.16		160,011.16	171,999.45		171,999.45
2350 Legal and Accounting Services						
2420 Medical Services						
2440 Nursing Services						
2700 Student Transportation Services	1,000,784.64	1,228,777.26	2,229,561.90	1,016,053.62	1,276,695.02	2,292,748.64
Total	\$1,259,224.57	\$1,228,777.26	\$2,488,001.83	\$1,293,279.58	\$1,276,695.02	\$2,569,974.60

LEA : 107658903 Yough SD

Printed 11/20/2017 2:42:09 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		34,872,481.00		120,890.00	1,037,147.00	848,678.00	43,705,000.00	80,584,196.00
2. Additional Debt Incurred During Year		9,945,000.00		484,707.00	599,725.00		5,752,567.00	16,781,999.00
3. Retirements and Repayments		8,317,502.00		168,372.00				8,485,874.00
4. Debt at End of Fiscal Year		36,499,979.00		437,225.00	1,636,872.00	848,678.00	49,457,567.00	88,880,321.00
5. Accreted Interest at End Of Fiscal Year		2,091,635.00						2,091,635.00
6. Total Debt and Accreted Interest		38,591,614.00		437,225.00	1,636,872.00	848,678.00	49,457,567.00	90,971,956.00
7. Current Portion P&I - Due within 1 year		2,687,603.00		165,350.00				2,852,953.00
8. Interest Paid during current fiscal year		1,400,246.00						1,400,246.00

(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 : 107658903 Yough SD

Printed 11/20/2017 2:42:09 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	1,557,502.00		1,400,246.00	2,957,748.00	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund	6,760,000.00			6,760,000.00	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
Total Debt Payments - Governmental Funds			\$8,317,502.00		\$1,400,246.00	\$9,717,748.00	
Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	
5110	50	Enterprise Fund					
5110	60	Internal Service Fund					
5120	50	Enterprise Fund					
5120	60	Internal Service Fund					
Total Debt Payments - Proprietary Funds							

LEA : 107658903 Yough SD

Printed 11/20/2017 2:42:09 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	04/2017		7,355,000.00		7,355,000.00	183,263.00	
General Obligation Bonds/Notes – CIB	04/2017		2,590,000.00		2,590,000.00	62,428.00	
General Obligation Bonds/Notes – CIB	04/2016	6,630,000.00		5,000.00	6,625,000.00	197,130.00	190,094.00
General Obligation Bonds/Notes – CIB	03/2014	3,270,000.00		145,000.00	3,125,000.00	243,885.00	101,785.00
General Obligation Bonds/Notes – CIB	03/2014	1,925,000.00		10,000.00	1,915,000.00	63,588.00	48,713.00
General Obligation Bonds/Notes – CIB	10/2013	9,799,000.00		25,000.00	9,774,000.00	352,994.00	327,848.00
General Obligation Bonds/Notes – CIB	11/2011	7,245,000.00		6,765,000.00	480,000.00	88,725.00	309,066.00
General Obligation Bonds/Notes – CIB	10/2006	255,000.00		255,000.00			7,586.00
General Obligation Bonds/Notes – CIB	10/2006	70,000.00		50,000.00	20,000.00	20,590.00	2,655.00
General Obligation Bonds/Notes – CAB	01/2008	5,678,481.00		1,062,502.00	4,615,979.00	1,475,000.00	412,499.00
Extended Term Financing Agreements		120,890.00	484,707.00	168,372.00	437,225.00	165,350.00	
Compensated Absences		848,678.00			848,678.00		
Other Post-Employment Benefits (OPEB)		1,037,147.00	599,725.00		1,636,872.00		
Net Pension Liability		43,705,000.00	5,752,567.00		49,457,567.00		
Totals for Debt Entered:		\$80,584,196.00	\$16,781,999.00	\$8,485,874.00	\$88,880,321.00	\$2,852,953.00	\$1,400,246.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:42:09 PM

Accreted Interest Detail
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Beginning Accreted Interest	Additions	Reductions	Ending Accreted Interest	Ending bond Principal	Ending Principal Plus Accreted Interest
General Obligation Bonds/Notes – CAB	01/2008	2,226,021.00	278,113.00	412,499.00	2,091,635.00	4,615,979.00	6,707,614.00
Totals for Debt Entered:		\$2,226,021.00	\$278,113.00	\$412,499.00	\$2,091,635.00	\$4,615,979.00	\$6,707,614.00

LEA : 107658903 Yough SD

Printed 11/20/2017 2:42:10 PM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,372,087.14
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$2,372,087.14

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities	9,143.46		9,143.46
4 Residential Treatment Facilities			
5 Other Local Education Agencies		65,756.98	65,756.98
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools		611,683.99	611,683.99
8 Career and Technology Centers	566,603.46	291,886.62	858,490.08
9 Approved Private Schools		91,929.78	91,929.78
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers	64,994.94		64,994.94
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section		670,087.91	670,087.91
Section 2 Total	\$640,741.86	\$1,731,345.28	\$2,372,087.14