SUPPLEMENTARY INFORMATION

POCONO MOUNTAIN SCHOOL DISTRICT



Our Mission:

To Prepare All Students for Tomorrow's Challenges & Opportunities

COMBINING STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS

June 30, 2018

	Health Insurance	Workers' Compensation	Total
ASSETS			
CURRENT ASSETS			
Cash	\$ 826,845	\$ 1,313,439	\$ 2,140,284
Investments	3,681,568	6,016,568	9,698,136
Due from other funds	74,260	-	74,260
Other receivables	545,223		545,223
Total current assets	5,127,896	7,330,007	12,457,903
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES Insurance claims payable	1,879,455	<u>45,625</u>	1,925,080
NONCURRENT LIABILITIES Insurance claims obligation		1,737,661	1,737,661
Total liabilities	1,879,455	1,783,286	3,662,741
NET POSITION			
Unrestricted	\$3,248,441	\$ 5,546,721	\$8,795,162

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - INTERNAL SERVICE FUNDS

Year ended June 30, 2018

	Health <u>Insurance</u>	Workers' Compensation	<u>Total</u>
OPERATING REVENUES Charges for services	\$ 27,145,389	\$ 2,030,121	\$ 29,175,510
OPERATING EXPENSES			
Employee benefits	24,833,797	39,787	24,873,584
Purchased services	-	134,605	134,605
Other operating expenses	1,453,374	9,151	1,462,525
Total operating expenses	26,287,171	183,543	26,470,714
Operating income	858,218	1,846,578	2,704,796
NONOPERATING REVENUES			
Earnings on investments	43,587	62,724	106,311
CHANGE IN NET POSITION	901,805	1,909,302	2,811,107
NET POSITION			
Beginning of year	2,346,636	3,637,419	5,984,055
End of year	\$ 3,248,441	\$5,546,721	\$ 8,795,162

COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS

Year ended June 30, 2018

	Health Insurance	Workers' Compensation	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for assessments to other funds	\$ 26,814,019	\$ 2,030,121	\$ 28,844,140
Payments to suppliers for goods and services	-	(207,644)	(207,644)
Cash payments for insurance claims	(25,059,114)	(443,745)	(25,502,859)
Cash paid for other operating expenses	(1,453,374)	(9,151)	(1,462,525)
Net cash provided by operating activities	301,531	1,369,581	1,671,112
CASH FLOWS FROM INVESTING ACTIVITIES			
Earnings on investments	43,587	62,724	106,311
Purchase of investments	(917,625)	(3,755,160)	(4,672,785)
Net cash used for investing activities	(874,038)	(3,692,436)	(4,566,474)
Net decrease in cash	(572,507)	(2,322,855)	(2,895,362)
CASH			
Beginning of year	1,399,352	3,636,294	5,035,646
End of year	\$ 826,845	<u>\$ 1,313,439</u>	\$ 2,140,284
Reconciliation of operating loss to net cash provided by operating activities:			
Operating income	\$ 858,218	\$ 1,846,578	\$ 2,704,796
Adjustments to reconcile operating income to net cash provided by operating activities			
(Increase) decrease in			
Due from other funds	(5,444)	-	(5,444)
Other receivables	(325,926)	-	(325,926)
Increase (decrease) in			
Insurance claims payable	(225,317)	(476,997)	(702,314)
Net cash provided by operating activities	\$ 301,531	<u>\$ 1,369,581</u>	<u>\$ 1,671,112</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – AGENCY FUND

Year Ended June 30, 2018

ACCETC	Balance <u>July 1, 2017</u>	Additions	<u>Deductions</u>	Balance <u>June 30, 2018</u>
ASSETS Cash	<u>\$288,225</u>	<u>\$735,167</u>	<u>\$727,797</u>	<u>\$295,595</u>
LIABILITIES Due to student groups	<u>\$288,225</u>	<u>\$735,167</u>	<u>\$727,797</u>	<u>\$295,595</u>

COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND

Total revenues	DEVENUES	<u>2018</u>	<u>2017</u>	<u>2016</u>
Salate sources		¢ 120 080 567	¢ 140 154 175	¢ 1/1 007 306
Total revenues				57,330,934
Total revenues 209,221,130 208,757,589 204,686, EXPENDITURES Instruction Regular programs 86,032,801 87,076,884 78,936, Special programs 33,880,347 31,516,871 30,769, Vocational programs 2,247,764 2,409,765 2,489, Nonpublic school programs 24,417,764 2,409,765 2,489, Nonpublic school programs 24,417,766 123,364,770 114,562, Total instruction 124,467,756 123,364,770 114,562, Support services 7,958,000 7,536,878 7,158, Instructional staff services 8,914,486 9,127,672 7,804, Administrative services 10,980,776 10,741,527 9,767, Pupil support services 11,980,776 10,741,527 9,767, Pupil health 2,041,831 1,928,924 1,864, Business services 16,216,266 16,239,058 1,575, Student transportation services 15,413,681 15,215,112 14,701, Support services - central 3,215,351 3,055,294 3,025, Support services - central 3,215,351 3,055,294 3,022, Other support services 66,563,064 65,533,522 61,483, Operation of noninstructional services 37,766 79,659 81, Total operation of noninstructional services 3,7189 65,014 49, Total operation of noninstructional services 3,7189 65,014 49, Total operation of noninstructional service 11,987,7749 18,233,137 17,057, Refund of prior year receipts 123,210 51,286 850, Total expenditures 213,264,470 210,959,284 199,242, Excess (deficiency) of revenues over (under) expenditures 4,043,340 (2,201,695) 5,444, OTHER FINANCING SOURCES (USES) 1,043,000 (10,152,488) (3,658, Total other financing sources (uses) (2,89,820) (10,152,488) (3,658				5,358,713
Instruction Regular programs 86,032,801 87,076,884 78,936 Special programs 33,680,347 31,516,871 30,769 Vocational programs 2,257,927 2,345,637 2,367 Other instructional programs 2,471,764 2,409,765 2,489 Nonpublic school programs 24,917 15,613 Total instruction 124,467,756 123,364,770 114,562 Support services 7,958,000 7,536,878 7,158 Instructional staff services 8,914,486 9,127,672 7,804 Administrative services 10,980,776 10,741,527 9,767 Pupil health 2,448,131 1,228,924 1,864 8,127,672 1,804 1,80	Total revenues			204,686,953
Instruction Regular programs 86,032,801 87,076,884 78,936 Special programs 33,680,347 31,516,871 30,769 Vocational programs 2,257,927 2,345,637 2,367 Other instructional programs 2,471,764 2,409,765 2,489 Nonpublic school programs 24,917 15,613 Total instruction 124,467,756 123,364,770 114,562 Support services 7,958,000 7,536,878 7,158 Instructional staff services 8,914,486 9,127,672 7,804 Administrative services 10,980,776 10,741,527 9,767 Pupil health 2,448,131 1,228,924 1,864 8,127,672 1,804 1,80	EXPENDITURES			
Special programs 33,680,347 31,516,871 30,769 Vocational programs 2,257,927 2,345,637 2,367 Other instructional programs 2,471,764 2,409,765 2,489 Nonpublic school programs 24,917 15,613 114,562 Total instruction 124,467,756 123,364,770 114,562 Support services 7,958,000 7,536,878 7,158, 114, 114, 114, 115, 114, 114, 114, 114				
Vocational programs 2,257,927 2,345,637 2,387, Other instructional programs 2,471,764 2,409,765 2,489, 765 2,489, 765 2,489, 765 2,489, 765 2,489, 765 2,489, 765 2,489, 765 2,489, 765 2,489, 765 2,489, 765 2,489, 775 15,613 Total instruction 124,467,756 123,364,770 114,562, 762 2,489, 775 114,562, 775 115,561 115,562, 775 115,562, 775 115,562, 775 115,562, 775 115,562, 775 115,505,505 <t< td=""><td>Regular programs</td><td>86,032,801</td><td>87,076,884</td><td>78,936,520</td></t<>	Regular programs	86,032,801	87,076,884	78,936,520
Other instructional programs 2,471,764 2,409,765 2,489, Nonpublic school programs 24,917 15,613 Total instruction 124,467,756 123,364,770 114,562, 114				30,769,320
Nonpublic school programs 24,917 15,613 Total instruction 124,467,756 123,364,770 114,562,756 Support services 7,958,000 7,536,878 7,158,752 7,804,756 Instructional staff services 8,914,486 9,127,672 7,804,756 Administrative services 10,980,776 10,741,527 9,767,79,767 Pupil health 2,041,831 1,928,924 1,864,186,181 Business services 1,742,907 1,609,398 1,577,767 Operation and maintenance of plant services 16,216,266 16,239,058 15,505,505,502 Student transportation services 15,413,681 15,215,112 14,701,505,505 Student support services - central 3,215,351 3,055,294 3,022,702,702,706 Other support services 66,563,064 65,533,522 61,483,702,703,706 Operation of noninstructional services 4,085,502 3,679,786 2,998,798,798 Community services 37,189 45,014 49,798,798 Total operation of noninstructional services 4,122,691 3,744,800 3,047,79	, ,			2,367,662
Total instruction	. •			2,489,351
Pupil support services				114 562 952
Pupil support services 7,958,000 7,536,878 7,158, Instructional staff services 8,914,486 9,127,672 7,804, Administrative services 10,980,776 10,741,527 9,767, 20,76 10,741,527 9,767, 20,76 10,741,527 9,767, 20,76 10,741,527 9,767, 20,76 10,741,527 9,767, 20,76 10,741,527 9,767, 20,76 11,609,398 1,577, 20,77 1,609,398 1,577, 20,77 1,609,398 1,577, 20,77 1,609,398 1,577, 20,77 1,609,398 1,577, 20,77 1,609,398 1,577, 20,77 1,609,398 1,577, 20,77 1,609,398 1,577, 20,77 1,609,398 1,577, 20,77 1,609,398 1,577, 20,77 1,609,398 1,577, 20,77 1,609,398 1,577, 20,77 1,609,398 1,577, 20,77 1,609,398 1,577, 20,78 1,505,505 5,505,505 5,505,505 5,505,502 3,678,66 79,659 81, 470,101 3,052,24 3,022, 20,02 66,563,064 65,533,522 61,483, 30,22 61,483, 30,22 66,563,064 65,533,522 61,483, 30,22 60,483, 30,22 60,483, 30,22 60,483, 30,22 60,483, 30,22 60,483, 30,22		124,407,730	123,304,770	114,502,653
Instructional staff services		7.050.000	7 500 070	7.450.45
Administrative services 10,980,776 10,741,527 9,767, Pupil health 2,041,831 1,928,924 1,864, Business services 17,42,907 1,609,398 1,577, Operation and maintenance of plant services 16,216,266 16,239,058 15,505, Student transportation services 15,413,681 15,215,112 14,701, Support services - central 3,215,351 3,055,294 3,022, Other support services 79,766 79,659 81, Total support services 66,563,064 65,533,522 61,483, Operation of noninstructional services Student activities 4,085,502 3,679,786 2,998, Community services 37,189 65,014 49, Total operation of noninstructional services 4,122,691 3,744,800 3,047, Capital outlay - 31,769 2,240, Debt service Principal 11,348,571 11,200,288 9,044, Interest 6,639,178 7,032,849 8,013, Total debt service 17,987,749 18,233,137 17,057, Refund of prior year receipts 123,210 51,286 850, Total expenditures 213,264,470 210,959,284 199,242, Excess (deficiency) of revenues over (under) expenditures (4,043,340) (2,201,695) 5,444, OTHER FINANCING SOURCES (USES) Transfers out (2,880,240) (10,233,244) (3,709, Sale of/compensation for capital assets 420 80,756 51, Total other financing sources (uses) (2,879,820) (10,152,488) (3,658,	· · · · ·			7,158,454
Pupil health 2,041,831 1,928,924 1,864, Business services 1,742,907 1,609,398 1,577. Operation and maintenance of plant services 16,216,266 16,239,058 15,505, 505, 505, 505, 505, 505, 505, 50				9,767,375
Business services				1,864,231
Operation and maintenance of plant services 16,216,266 16,239,058 15,505, Student transportation services 15,413,681 15,215,112 14,701, 3,055,294 3,025,294 3,025,294 3,025,294 3,025,294 3,025,294 3,025,294 3,025,294 3,025,294 3,025,294 3,025,294 3,025,294 81, Total support services 66,563,064 65,533,522 61,483, Operation of noninstructional services 3,079,786 2,998, 65,014 49, 65,014 49, 65,014 49, 65,014 49, 65,014 49, 65,014 49, 65,014 49, 70, 74, 74, 74, 74, 74, 74, 74, 74, 74, 74				1,577,825
Support services - central 3,215,351 3,055,294 3,022 Other support services 66,563,064 79,659 81, Total support services 66,563,064 65,533,522 61,483, Operation of noninstructional services 37,189 65,014 49, Student activities 4,085,502 3,679,786 2,998, Community services 37,189 65,014 49, Total operation of noninstructional services 4,122,691 3,744,800 3,047, Capital outlay - 31,769 2,240, Debt service Principal 11,348,571 11,200,288 9,044, Interest 6,639,178 7,032,849 8,013, Total debt service 17,987,749 18,233,137 17,057, Refund of prior year receipts 123,210 51,286 850, Total expenditures 213,264,470 210,959,284 199,242, Excess (deficiency) of revenues over (under) expenditures (4,043,340) (2,201,695) 5,444, OTHER FINANCING SOURCES (USES) (2,880,240)	Operation and maintenance of plant services		16,239,058	15,505,542
Other support services 79,766 79,659 81, Total support services 66,563,064 65,533,522 61,483, Operation of noninstructional services 30,70,786 2,998,786 3,047,786 2,998,786 3,047,786 2,998,786 3,047,786 2,998,786 3,047,786 2,290,988,786 3,047,786 2,998,784 3,047,786 2,998,784 3,047,786 2,240,786 3,047,786 2,240,786 3,047,786 3,047,786 3,047,786 3,047,786 3,047,786 3,047,786 3,047,786				14,701,862
Total support services 66,563,064 65,533,522 61,483, Operation of noninstructional services 3 3,679,786 2,998, 2,998, 2,998, 2,000 Student activities 4,085,502 3,679,786 2,998, 2,998, 2,998, 2,000 Community services 37,189 65,014 49, 2,240,				3,022,711
Operation of noninstructional services Student activities 4,085,502 3,679,786 2,998, 65,014 49, 64, 61, 61, 61, 61, 61, 61, 61, 61, 61, 61	• •			81,154
Student activities 4,085,502 3,679,786 2,998, 65,014 49, 49, 49, 49, 49, 49, 49, 49, 49, 49,	Total support services	66,563,064	65,533,522	61,483,270
Community services 37,189 65,014 49,000 Total operation of noninstructional services 4,122,691 3,744,800 3,047,000 Capital outlay - 31,769 2,240,000 Debt service Principal 11,348,571 11,200,288 9,044,000 Interest 6,639,178 7,032,849 8,013,000 Total debt service 17,987,749 18,233,137 17,057,000 Refund of prior year receipts 123,210 51,286 850,000 Total expenditures 213,264,470 210,959,284 199,242,000 Excess (deficiency) of revenues over (under) expenditures (4,043,340) (2,201,695) 5,444,000 OTHER FINANCING SOURCES (USES) (2,880,240) (10,233,244) (3,709,000) Sale of/compensation for capital assets 420 80,756 51,000 Total other financing sources (uses) (2,879,820) (10,152,488) (3,658,000)				
Total operation of noninstructional services 4,122,691 3,744,800 3,047, 3,0				2,998,842
Capital outlay - 31,769 2,240, Debt service Principal Interest 11,348,571 11,200,288 9,044, 9,044, 11,200,288 9,044,	-		<u> </u>	49,128
Debt service Principal 11,348,571 11,200,288 9,044, Interest 6,639,178 7,032,849 8,013, Total debt service 17,987,749 18,233,137 17,057, Refund of prior year receipts 123,210 51,286 850, Total expenditures 213,264,470 210,959,284 199,242, Excess (deficiency) of revenues over (under) expenditures (4,043,340) (2,201,695) 5,444, OTHER FINANCING SOURCES (USES) (2,880,240) (10,233,244) (3,709, 3,240) (3,709, 3,240) (10,233,244) (3,709, 3,240) (2,879,820) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240) (10,152,488) (3,658, 3,240)	•	4,122,691	<u> </u>	3,047,970
Principal Interest 11,348,571 11,200,288 9,044, 6,639,178 7,032,849 8,013, 7,032,849 8,013, 7,032,849 8,013, 7,057, 7,0	Capital outlay		31,769	2,240,395
Interest 6,639,178 7,032,849 8,013, Total debt service 17,987,749 18,233,137 17,057, Refund of prior year receipts 123,210 51,286 850, Total expenditures 213,264,470 210,959,284 199,242, Excess (deficiency) of revenues over (under) expenditures (4,043,340) (2,201,695) 5,444, OTHER FINANCING SOURCES (USES) Transfers out (2,880,240) (10,233,244) (3,709, Sale of/compensation for capital assets 420 80,756 51, Total other financing sources (uses) (2,879,820) (10,152,488) (3,658,875)				
Total debt service 17,987,749 18,233,137 17,057, Refund of prior year receipts 123,210 51,286 850, Total expenditures 213,264,470 210,959,284 199,242, Excess (deficiency) of revenues over (under) expenditures (4,043,340) (2,201,695) 5,444, OTHER FINANCING SOURCES (USES) Transfers out (2,880,240) (10,233,244) (3,709, 3,244) Sale of/compensation for capital assets 420 80,756 51, 3,658,	•			9,044,382
Refund of prior year receipts 123,210 51,286 850, 213,264,470 210,959,284 199,242, 210,959,284 19			<u> </u>	8,013,062
Total expenditures 213,264,470 210,959,284 199,242,221,222,223,223,223,223,223,223,223,22				17,057,444
Excess (deficiency) of revenues over (under) expenditures				850,452
over (under) expenditures (4,043,340) (2,201,695) 5,444, OTHER FINANCING SOURCES (USES) (2,880,240) (10,233,244) (3,709, 3,204) Transfers out Sale of/compensation for capital assets 420 80,756 51, 3,658	Total expenditures	213,264,470	210,959,284	199,242,384
OTHER FINANCING SOURCES (USES) Transfers out (2,880,240) (10,233,244) (3,709, 200) Sale of/compensation for capital assets 420 80,756 51, 200 Total other financing sources (uses) (2,879,820) (10,152,488) (3,658, 200)	` • • • • • • • • • • • • • • • • • • •	(4.0.40.0.40)	(0.004.005)	5 444 500
Transfers out (2,880,240) (10,233,244) (3,709, Sale of/compensation for capital assets 420 80,756 51, Total other financing sources (uses) (2,879,820) (10,152,488) (3,658,	over (under) expenditures	(4,043,340)	(2,201,695)	5,444,569
Sale of/compensation for capital assets 420 80,756 51, Total other financing sources (uses) (2,879,820) (10,152,488) (3,658,	OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses) (2,879,820) (10,152,488) (3,658,		•		(3,709,077)
	·			51,001
NET CHANGE IN FUND BALANCE (6,923,160) (12,354,183) 1,786,	Total other financing sources (uses)	(2,879,820)	(10,152,488)	(3,658,076)
	NET CHANGE IN FUND BALANCE	(6,923,160)	(12,354,183)	1,786,493
FUND BALANCE				
Beginning of year <u>39,735,106</u> <u>52,089,289</u> <u>50,302,</u>	Beginning of year	39,735,106	52,089,289	50,302,796
End of year <u>\$ 32,811,946</u> <u>\$ 39,735,106</u> <u>\$ 52,089,</u>	End of year	\$ 32,811,946	\$ 39,735,106	\$ 52,089,289

COMPARATIVE SCHEDULE OF GENERAL FUND REVENUES

Tears ended buile 50, 2010, 2017 and 2010			
	<u>2018</u>	<u>2017</u>	<u>2016</u>
REVENUES			
Local sources			
Current real estate taxes	\$ 120,426,645	\$ 121,046,843	\$ 122,796,428
Interim real estate taxes	280,650	147,874	171,669
Public utility realty tax	145,150	159,987	172,891
Payments in lieu of taxes	200,120	197,681	199,639
Earned income taxes	5,472,165	5,453,697	5,538,634
Real estate transfer taxes	2,338,430	1,868,293	1,484,277
Delinquent real estate taxes	9,749,258	10,342,698	10,943,109
Earnings on investments	833,930	568,827	426,326
Revenues from student activities	46,390	36,841	49,511
Rentals	19,670	46,124	4,299
Contributions from private sources	86,013	20,284	-
Tuition and other services from LEAs	103,389	115,946	27,299
Refunds and other miscellaneous revenues	278,757	149,080	183,224
Total local sources	139,980,567	140,154,175	141,997,306
State sources			
Basic education subsidy	27,293,238	26,848,130	25,184,804
Tuition for orphans and children	,,	-,,	-, - ,
placed in private homes	960,931	1,014,528	866,071
Special education funding for school aged pupils	5,598,876	5,545,253	5,370,236
Transportation (regular and additional)	2,450,305	2,364,583	2,242,622
Rentals and sinking fund payments	1,078,514	1,645,357	1,070,398
Health services	187,317	191,207	189,056
State property tax reduction allocation	6,200,854	6,202,386	6,196,997
State revenue received from other sources	-	100,500	42,517
Safe schools	60,000	55,000	85,000
Ready to Learn Block Grant	1,534,068	1,534,068	1,534,068
State share of social security and medicare taxes	3,386,845	3,279,681	3,238,060
State share of retirement contributions	15,362,969	14,088,072	11,311,105
Total state sources	64,113,917	62,868,765	57,330,934
Federal sources			
Federal I.D.E.A. pass through revenue	1,634,074	1,626,243	1,621,647
Federal revenue from other intermediate sources	20,167	5,932	10,000
Title I	2,524,566	2,760,463	2,424,251
Title II	390,009	299,551	306,267
Title III	53,860	74,909	80,692
Title IV - rural and low income	56,595	-	, - <i>-</i>
Medical ACCESS	391,291	926,513	874,910
All other federal sources	56,084	41,038	40,946
Total federal sources	5,126,646	5,734,649	5,358,713
Total revenues	\$209,221,130	\$ 208,757,589	\$ 204,686,953

COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES

Tears chaca duric 00, 2010, 2017 and 2010			
	<u>2018</u>	<u>2017</u>	<u>2016</u>
Instruction			
Regular programs			
Salaries and wages	\$ 46,161,500	\$ 48,243,367	\$ 45,488,159
Employee benefits	32,744,955	31,752,758	27,741,552
Professional and technical services	182,799	130,107	105,665
Purchased property services	49,583	49,322	32,128
Other purchased services	5,291,173	4,866,925	4,575,103
Supplies	1,507,921	1,974,083	935,372
Equipment	75,726	43,017	41,276
Other	19,144	17,305	17,265
Total regular programs	86,032,801	87,076,884	78,936,520
Special programs			
Salaries and wages	12,974,959	12,183,213	12,299,742
Employee benefits	9,029,178	7,916,853	7,536,337
Professional and technical services	7,920,689	7,462,390	7,206,771
Other purchased services	3,546,036	3,419,988	3,231,766
Supplies	188,420	435,348	144,256
Equipment	17,756	95,909	346,569
Other	3,309	3,170	3,879
Total special programs	33,680,347	31,516,871	30,769,320
Vocational programs			
Other purchased services	2,257,927	2,345,637	2,367,662
Total vocational programs	2,257,927	2,345,637	2,367,662
Other instructional programs			
Salaries and wages	1,266,672	1,215,742	1,417,286
Employee benefits	875,971	785,660	627,699
Professional and technical services	87,645	51,366	75,221
Other purchased services	234,348	352,019	364,623
Supplies	5,928	4,978	3,722
Other	1,200		800
Total other instructional programs	2,471,764	2,409,765	2,489,351
Nonpublic school programs			
Professional and technical services	22,027	7,280	-
Supplies	2,890	8,333	
Total nonpublic school programs	24,917	15,613	
Total instruction	124,467,756	123,364,770	114,562,853

COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES (Continued)

rears ended June 30, 2016, 2017 and 2016	0040	2047	2012
Support consisce	<u>2018</u>	<u>2017</u>	<u>2016</u>
Support services Pupil support			
Salaries and wages	4,634,274	4,515,901	4,401,639
Employee benefits	3,245,289	2,944,986	2,686,958
Professional and technical services	64,220	63,060	60,116
Other purchased services	2,348	2,566	3,726
Supplies	2,346 9,135	2,300 7,750	3,720
Other	2,734	2,615	2,485
Total pupil support	7,958,000	7,536,878	7,158,454
		7,000,010	1,100,101
Instructional staff	2 474 505	2 207 000	2 261 512
Salaries and wages	3,474,505	3,307,909	3,261,512
Employee benefits	2,853,741	2,511,402	1,968,706
Professional and technical services	263,439	337,068	203,145
Purchased property services	262,482	272,089	593,271
Other purchased services	195,178	142,980	121,554
Supplies	1,048,771	1,290,914	1,264,757
Equipment	810,515	1,262,204	385,876
Other	5,855	3,106	5,295
Total instructional staff	8,914,486	9,127,672	7,804,116
Administrative services			
Salaries and wages	4,946,141	4,847,526	4,753,178
Employee benefits	3,441,843	3,130,068	2,858,579
Professional and technical services	1,052,082	1,288,408	1,271,973
Purchased property services	3,747	14,376	5,470
Other purchased services	272,321	275,030	321,463
Supplies	48,688	48,167	45,249
Other	1,215,954	1,137,952	511,463
Total administrative services	10,980,776	10,741,527	9,767,375
Pupil health			
Salaries and wages	1,187,567	1,153,660	1,142,862
Employee benefits	824,378	746,612	698,425
Professional and technical services	-	3,500	3,756
Purchased property services	99	1,315	1,090
Other purchased services	4,281	344	1,437
Supplies	25,506	18,806	13,221
Equipment	-	4,592	-
Other		95	3,440
Total pupil health	2,041,831	1,928,924	1,864,231
Business services			
Salaries and wages	942,143	907,857	891,123
Employee benefits	654,158	582,471	550,285
Purchased property services	9,038	7,020	10,910
Other purchased services	109,909	89,870	99,871
Supplies	21,980	16,259	19,845
Other	5,679	5,921	5,791
Total business services	1,742,907	1,609,398	1,577,825

COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES (Continued)

Tears ended June 30, 2016, 2017 and 2016			
	<u>2018</u>	<u>2017</u>	<u>2016</u>
Support services (continued)			
Operation and maintenance of plant services			
Salaries and wages	5,437,382	5,474,708	5,215,507
Employee benefits	3,793,945	3,476,663	3,144,519
Professional and technical services	1,278,920	1,409,980	1,073,627
Purchased property services	867,551	3,324,349	3,479,993
Other purchased services	533,178	465,906	441,864
Supplies	4,003,498	1,894,510	1,822,487
Equipment	295,889	188,562	324,601
Other	5,903	4,380	2,944
Total operation and maintenance			
of plant services	16,216,266	16,239,058	15,505,542
Student transportation services			
Salaries and wages	6,385,600	6,374,892	6,261,069
Employee benefits	4,348,717	3,983,917	3,673,192
Professional and technical services	18,171	38,009	22,613
Purchased property services	66,396	190,682	46,057
Other purchased services	877,689	872,734	835,046
Supplies	1,461,047	1,435,814	1,747,531
Equipment	2,253,905	2,316,813	2,113,569
Other	2,156	2,251	2,785
Total student transportation services	15,413,681	15,215,112	14,701,862
Support services - central			
Salaries and wages	708,215	689,440	692,811
Employee benefits	574,463	506,448	419,918
Professional and technical services	1,119,168	967,825	1,052,630
Purchased property services	, , , =	· -	698,201
Other purchased services	775,795	760,799	7,805
Supplies	2,257	7,940	· -
Equipment	- -	6,484	-
Other	35,453	116,358	151,346
Total support services - central	3,215,351	3,055,294	3,022,711
Other support services			
Professional and technical services	79,766	79,659	81,154
Total support services	66,563,064	65,533,522	61,483,270
Operation of noninstructional services			
Student activities			
Salaries and wages	1,917,197	1,734,069	1,519,907
Employee benefits	1,225,918	1,053,322	871,535
Professional and technical services	89,386	87,325	85,377
Purchased property services	66,170	96,588	53,627
Other purchased services	132,811	122,893	99,682
Supplies	332,405	266,174	181,055
Equipment	86,803	140,516	45,622
Other	234,812	178,899	142,037
Total student activities	4,085,502	3,679,786	2,998,842

COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES (Continued)

Operation of noninstructional services (continued) Community services	<u>2018</u>	<u>2017</u>	<u>2016</u>
Salaries and wages	2,958	5,018	623
Employee benefits	1,449	3,123	325
Supplies	31,962	17,473	14,980
Other	820	39,400	33,200
Total community services	37,189	65,014	49,128
Total operation of noninstuctional services	4,122,691	3,744,800	3,047,970
Capital outlay			
Professional and technical services	-	31,769	-
Existing site improvement services	-	-	1,428,846
Existing building improvement services	-		811,549
Total capital outlay		31,769	2,240,395
Debt service			
Principal	11,348,571	11,200,288	9,044,382
Interest	6,639,178	7,032,849	8,013,062
Total debt service	17,987,749	18,233,137	17,057,444
Refund of prior year receipts	123,210	51,286	850,452
Total expenditures	\$213,264,470	\$210,959,284	\$ 199,242,384