



Garnet Valley School District

Benchmarking & Performance Monitoring

- October 15, 2012
- Thomas E. Delaney
- Business Administrator

Garnet Valley School District
Benchmarking and Key Performance Measures (Indicators), or KPI
October 15, 2012
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Garnet Valley School District

Overview

Section A

Definitions

Peer Group

Fiscal Direction

Goals

BENCHMARKING & PERFORMANCE MONITORING

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Benchmarking

Benchmarking is defined as a measurement of the quality of an organization's policies, products, programs, strategies, etc., and their comparison with standard measurements, or similar measurements of its peers.

The objectives of benchmarking are (1) to determine what and where improvements are called for, (2) to analyze how other organizations achieve their high performance levels, and (3) to use this information to improve performance.

Dimensions typically measured are quality, time and cost. The 12 stage methodology consists of:

1. *Select subject*
2. *Define the process*
3. *Identify potential partners*
4. *Identify data sources*
5. *Collect data and select partners*
6. *Determine the gap*
7. *Establish process differences*
8. *Target future performance*
9. *Communicate*
10. *Adjust goal*
11. *Implement*
12. *Review and recalibrate*

Internal Measures (I):

Driven by measures inside the district; enables year-to-year internal comparative performance analysis

Data maintained three - five years for trending purposes

Identified internal trends are the basis to project estimated future operations

External Benchmarks (two) (E):

Driven by measures held by the district comparing itself to other districts; enables the district to identify programs that it does well, or that could be improved, based on other, out-of-district, district performance results.

(E1): External measures, readily available through PDE. Useful for general, statewide comparisons.

Aid Ratio - Market Value Personal Income, (MVPI)

Average Daily Membership, ADMs (approximates enrollment; consistent data)

Special Education population, disabled, gifted

Tuition rates, Elementary and Secondary

Budgeted total cost / ADM = estimated cost per student

Budget Funding Sources: Local, State, Federal (%)

Property Tax / Total Operating Budget %

(E2) External measures, only available by agreement for peer sharing. (**Collaborative Benchmarking**)
Care must be exercised in choosing peer districts. The peer district must be willing to enter into a multi-year commitment to share data on a timely basis. Peer districts must be willing to share PDE 2028

(Budget) and PDE 2057 (Financial Report) data, together with maintenance, transportation and food service operating data, even though comparisons of district-to-district operating results may produce some negative results. Variations in relative district wealth (measured by aid ratio, assessment base, and state aid per pupil), affects the extent that tax increases are imposed on taxpayers. Different counties have different taxing structures, including differences in assessment valuation practices, or the presence (absence) of earned income tax and commercial properties. Different counties have different health care provider networks affecting the cost of claims. Regional consumer price indexes vary across the state, affecting the cost of services and competitive wages paid to staff.

Suggested Peer Group: 12-13 Budget, Property Tax Revenue, Mills, ADMs, Aid Ratio, Collection %, PDE reported mill value: (assessed value x collection %) /1000

Garnet Valley SD: \$84,250,373; \$65,366,309; 28.7126; 4,636.060; .3226; 96%; \$2,317,612

Haverford SD: \$94,199,394; \$75,344,578; 26.7305; 5375.273; .1500; 96.5%; \$2,894,628

Rose Tree Media SD: \$80,305,101; \$61,227,075; 22.6143; 3733.072; .1500; 97%; \$2,777,493

Springfield SD: \$59,962,501; \$47,462,672; 28.7300; 3464.574; .2431; 96.5%; \$1,692,972

Wallingford-Swarthmore SD: \$67,047,383; \$50,207,545; 38.9150; 3,444.971; .3346; 96.3%; \$1,331,467

Unionville-ChFd. SD: \$71,128,330; \$56,380,845; 23.7476 (*avg.); 4089.631; .1500; 97.5%; \$2,374,170

* UCFSO collects property tax revenue from both Chester Co and Delaware Co. It has different assessment base valuation practices between the two counties. It uses an equalization calculation to establish the respective share of local property tax burden by county. Del Co mills: 21.4400.

Average mills calculated as: total collectable tax revenue / (total assessment value / 1000)

Average mills are used to facilitate comparisons of tax base and tax revenue per student with other peer districts.

Peer District Suggested Data to be Shared:

Financial:

PDE 2028 (budget)

PDE 2057 (annual financial report)

Assessment base and composition

Total students

Total special education students (total disabled, total gifted)

Maintenance:

Staffing

Education buildings square footage (total)

Transportation:

Staffing

Total students transported

Size of fleet

Status, in-house or contracted

Food Service

Total Cost of operation

Staffing

Annual equivalent meals served

Extent, if any, of general fund support

Status, in-house or contracted

Fiscal Direction

The Garnet Valley School District will ensure that its resources are effectively and efficiently aligned and funded to achieve the district's mission. The board and administration have an obligation to maintain a strong financial condition, high credit rating, and reserves sufficient to sustain the district's educational programs.

Financial Goals

A financial goal is an observable and measurable end result having one or more objectives to be achieved within a more or less fixed time frame. – Business Dictionary.com

Business Office Goals

- 1 Keep the district in a fiscally stable position in both the short and long term
- 2 Establish and maintain accountability in budget monitoring
- 3 Adhere to best accounting and management practices (GASB, ASBO, PASBO, GFOA)
- 4 Provide financial reports in a timely and understandable manner and present them to all members of the community
- 5 Establish and maintain a measurement scorecard (dashboard) to monitor and measure progress towards financial performance goals.
- 6 Communicate to stakeholders through a variety of methods, including meetings, mailings, GVTV and the GVSD website. The purposes of the communications are to identify community expectations and satisfaction level for finance and operations, as well as to share the district's financial and operational performance data.

Defining and Measuring Financial Condition; Financial Performance Measures

*“The term, Financial Condition, means different things to different people. Some consider it to be a school district's financial standing at a given point in time. Some think it is a district's ability to make ends meet. Others look at it as a district's capacity to raise revenue”. Dean Mead, NCES, *Assessing the Financial Condition of Public School Districts, Selected Papers in School Finance*.*

Mead defines financial condition as “the ability of a school district to meet its obligations as they come due and to finance the services its constituency requires.” Among the measures he suggests for use in assessing a school district's financial condition are liquidity, financial position, solvency, fiscal capacity, risk and exposure, and economic base.

“Financial position is key. The degree of financial control a district exerts correlates to sound financial position. The general fund balance provides one measure of financial flexibility. A trend of year to year surpluses developing fund balance is viewed favorably, as is a fund balance policy that is adhered to. In highly rated school districts, property taxes account for the largest revenue source with state aid playing a minor role. As a result, reliance on stable tax revenues shields a district from fluctuations in state revenue...” Moody's

“Performance measurement is a determination of what a program accomplishes and whether the desired results are being achieved. Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals.” Ohio Auditor of State.

“What gets measured, gets done.” Peter Drucker



Garnet Valley School District

Financial Performance Measure Descriptions

Section B

Human Resources

Students & Staffing

Demographics

Economics, Wealth & Income

Tax Reliance & Tax Risk

Short & Long Term Financial Condition

Financial Ratios

Accounts Payable & Purchasing

Payroll

Revenue, Expense Fd. Bal. & Stability

Debt & Debt Burden

Capital Projects, Student Funds

Human Resource Indicators:

- Average experience per teacher
- Teacher turnover rate
- Teacher education attainment level distribution
 - Percent of teachers with masters degree or higher
- Teacher salaries and benefits relative to peers
- Benefits / Wage % (by benefit, and in total)
- Starting teacher salary
- Average teacher salary
- FTE staffing by building and staff classification
- Identify extent of overtime and extra work
 - Offset: fees generated by outside activities that cause OT or extra work
 - Identify emergency circumstances that cause OT or extra work
 - Snow, flood, fire etc
- Identify cost of substitutes and identify the need to use the substitutes

Student & Staffing Indicators:

- Total enrollment projections
- Enrollment by school building
- Special Education population trend
 - Disabled
 - Gifted
- Charter school enrollment
- Private school enrollment
- Current class sizes
- Pupils per teacher
- Teachers per administrator
- Pupils per administrator
- Regular Ed: pupils per paraprofessional support staff
 - Elementary
 - Secondary
- Special Ed: pupils per paraprofessional support staff
 - Elementary
 - Secondary

Demographic Indicators (including per capital and per student trend where applicable):

- Population growth
 - A declining population may be indicative of an unhealthy local economy
 - Identify special education student population growth trend
- Ability to attract new business, as evidenced by:
 - Employment expansion
 - Growth of labor force
 - Diversification of employment sectors
 - Identification of major area employers
- Educational attainment
- Age characteristics
 - Negative trends:
 - Increases in proportion of residents who are under 18 or at least 65 years of age (NY Office of State Comptroller)

Economic Indicators (including per capita and per student trend where applicable):

- Act 1 index
- CPI
- Local unemployment rate
 - Residents in a locality who are unemployed / total civilian work force
- Poverty indicators
 - Extent of students qualified for free or reduced lunches

Wealth and Income Indicators

- Market value
- Market value per student
- New construction
 - Commercial
 - Residential
- Median household income
- Personal income (PI) trend
 - Total district PI x Pa tax rate = estimated tax paid to state (ETP)
 - Total State Subsidies / ETP = % of tax returned to district as subsidy
- Income per student

Tax Reliance & Tax Risk Indicators:

“Fiscal capacity” is the ability to raise taxes, and is directly related to the size of the tax base available to the district.

- Total assessment base (taxables and non-taxables) including trends for
 - Number and value of all properties, taxable and non-taxable, by type
 - List of tax preference and tax exempt property, by number and type.
 - Current tax base and tax base history
- Composition and change in composition of tax base
- Top 20 taxpayers and extent of district reliance on this tax revenue
- Budgeted collection factor
- Total property tax revenue
- Total district mills rate
- Tax Burden:
 - Property taxes relative to property values
 - Property taxes relative to income
- Trend in tax burden relative to property values
- EM - Equalized Mills – Tax Effort (TE) is the product of dividing total local tax revenue by total taxable, market value. This product is then multiplied by 1,000 to result in EM (equalized mills.) Equalized mills are used to provide comparisons of tax effort between districts.
- AR- Assessment ratio - (assessed value / market value).
- Tax base per student and per student history
- Tax revenue per student and per student history
- Tax collection performance (budget to actual; percent collected year-to-year)
 - Including, discounts, penalties, liens, refunds and exonerations
- Tax leverage factor – Total operating expense / property tax revenue
- Risk Factor – All non tax revenues / property tax revenue

Short –Term Financial Condition Indicators:

• Liquidity

QR - Quick ratio – $\text{Cash} + \text{short term receivables} + \text{short term investments} / \text{current liabilities}$

CR - Current ratio – $\text{Current assets} / \text{current liabilities}$

DCOH - Days cash on hand - $\text{Total cash on hand and invested at end of year} / \text{expenditures per day}$, (defined as $\text{expenditures} / 360 \text{ days}$). How many months? Days? (180 days cash on hand is Category 4; 90-180 days is Category 3). At what point in year is cash lowest; highest; is it consistent? What is the trend of the low point and high point; is it consistent? What is the minimum amount of cash needed at end of the year to avoid short term borrowing?

Presence and availability of other reserves

• Fund balance as % of total expenditures

• Fiscal (tax) capacity (see above)

Long –Term Financial Condition Indicators:

Revenues

Tax dependency (see above)

Subsidy dependency (state and federal aid as % of total revenue)

Budget referendum defeats in last five years

Fund balance policy - Presence or absence of a fund balance policy, taken together with adherence to policy

Future debt service projection

Pension cost historical trend, projection, and funding ratios

General fund multi year (3-5) operating projection

Financial Ratio Indicators:

ASR - Asset Sufficiency Ratio – $\text{Total fund assets} / \text{total fund liabilities}$

FPR - Financial Position Ratio – $(\text{Total fund assets} / \text{total fund liabilities}) / \text{total revenue}$

CFPR – Change in Financial Position Ratio – $(\text{Ending net assets} - \text{beginning net assets}) / \text{total revenue}$

DBR – Debt Burden Ratio – $\text{Total government fund revenue} / \text{total fund debt service}$

ORR – Operating Reserve Ratio – $\text{Fund balance} / \text{fund expenditures (net of transfers)}$

OMR – Operating Margin Ratio – $\text{Fund revenue} - \text{fund expenditures} / \text{fund revenue}$

CFBR – Change in Fund Balance Ratio – $(\text{Current year fund balance} - \text{prior year fund balance}) / \text{prior year fund balance}$

TIE – Times interest earned ratio – Compares net cash flow from operations with interest component of debt service $(\text{Total fund revenue} - \text{fund expense} + \text{interest expense}) / \text{interest expense}$

DSCR - Debt Service Coverage Ratio - $(\text{Total fund revenue} - \text{fund expense} + \text{debt service}) / \text{debt service}$

RPP – Revenue per pupil

CPP – Cost per pupil

Accounts Payable & Purchasing Indicators:

- CPY – Number of checks per year
- 1099 – Number of 1099s issued per year
- DPVC – Number of days to process vendor check (date of invoice received vs. date paid)
- CPC – Cost per check – Total check processing cost / total number of checks issued in year
- VCR – Void check rate – Number of void checks / total number of checks issued in year
- BPR – Bids to purchase rate – Total bid \$ / Total vendor purchase \$

Payroll Indicators:

- CPY – Number of checks issued per year
- W2Y – Number of W2s issued per year
- CPC – Cost per check – Total check processing cost / total number of checks issued in year
- VCR – Void check rate – Number of void checks / total number of checks issued in year
- DDR – Direct deposit rate – Number of direct deposits / number of payments to employees (per PR)

Budgetary Revenue, Expense, Balance and Stability Indicators:

- “Cash Solvency – The ability to generate enough cash to pay bills over a period, typically from 30 to 60 days.*
- Budgetary Solvency – The ability to generate sufficient recurring revenues during the fiscal year to meet recurring expenditures without incurring a fund deficit.*
- Long-term Solvency – A school district’s ability to pay all the costs of doing business in the long run. This includes maintaining the infrastructure, meeting employee benefit obligations, and paying debt as it comes due.*
- Service-Level Solvency – The ability to provide needed and desired services at the level and quality required for the basic health, safety, and welfare of the community.*
- Fiscal Stress – The inability of a ...school district to maintain solvency in one or more of the following: cash solvency, budgetary solvency, long-term solvency or service-level solvency.”*
Office of the State Comptroller of NY, Division of Local Government and School Accountability.

SSB - Self-Sustaining Budget: Revenues = Expenses (Not revenues + fund balance = expenditures)
Budget to actual financial variance analysis for major budget categories

RABR - Actual revenue / budgeted revenue (measures revenue budgeting efficiency)
EABR - Actual expenditures / budgeted expenditures (measures budgeting efficiency)

Total property tax per student and %, trend
Total all other local revenue per student and %, trend
Total state subsidy per student and %, trend
Total federal subsidy per student and %, trend

Total spending
 Percent of operating expense per pupil spent for instruction, support, community, and debt service
Spending per pupil
 Total expense and per pupil
 Instructional, support, community and debt expense per pupil
 Administrative expense per pupil
Administrative vs. instructional expense ratio

Trend of annual per pupil cost vs. per pupil state instructional funding

Special education expense - % of total budget

Trend of annual special education expense vs. subsidy funding

Trend of annual net (of state reimbursement subsidy) charter school costs

Trend of annual transportation expense vs. subsidy funding

Operating revenue to operating expense ratio - (can include or exclude non-recurring actions and transfers, but these amounts can obscure whether or not the budget is self-supporting)

Current fund balance ratio - (= Fund balance / operating expenditures). If the ratio is less than 10%, the government has low cash solvency. If the ratio is between 10% and 25% the district has adequate cash solvency. 25% - 50% = substantial cash solvency, and >50% is high cash solvency.

Fund balance stress test measures how fast the fund balance has grown in relation to operating expenditures - (= % change in GF Fund Balance / % change in Operating Expenditures)

Trend analysis of general fund surpluses and deficits. Recurring deficits suggest fiscal stress. Recurring surpluses may be associated by taxpayers with excess taxes and fees.

Debt & Debt Burden Indicators (per capita and per student)

“Credit rating agencies focus on the ability of the district to repay its debt obligations. Their credit rating assessment encompasses an evaluation of the present and projected future economic health of the district and the impact of past and present financial decisions (including financial management practices) of the district. The most frequently cited financial factor in credit analysis is the general fund balance. Management has always been viewed as a crucial component of credit analysis. Property tax collection rates and accounting practices are occasionally mentioned in credit reports. Duncombe, Center for Policy Research, Syracuse University “Developing a Financial Condition Indicator System for New York Schools.”

Total debt and debt service

Debt per student

Credit rating debt ratios:

Debt outstanding / property market value

Debt service / total revenues or total expenditures

Debt per \$100 of assessed value

Percent of debt paid off over 10 years

Debt limit & percent of debt limit used

Short term debt trend - An increasing trend in short term debt is a warning indicator of coming financial problems

Long term debt trend

Capital spending per pupil

Other Funds (Capital Projects & Student Funds)

CPY Checks per year

Communication Indicators:

The Board should identify and communicate “Dashboard Indicators” (key measures), which can be presented in easy-to-read graphical format. The dashboard data can be provided in a wallet sized card to provide handy fast facts and to summarize the dashboard measures.

A timely, (mid-April), community budget development flyer (see Mt. Lebanon SD) can be used to provide information about the budget process, summary budget data, and to advertise new meeting dates to discuss the budget with the community. The flyer can be used to describe budget changes, not only the change in proposed tax rate, but also the effect of any proposed program reductions, any changes in mandated costs (state retirement, charter school cost, bargained healthcare costs). It can describe changes in revenues arising from tax appeals, subsidy cuts, or subsidy deterioration when subsidies do not correspond to the level of costs incurred.

An annual community performance report provides a baseline for discussion and improves accountability, performance and transparency. The community performance report also serves to build trust in the community and creates a more business-like reporting model. It communicates a summary snapshot of finance and operating results to the community, highlighting cost reductions, cost avoidances, and revenue enhancements.

There should be a public participation process in place, such as the West Chester “Community Budget Task Force” or the Solanco SD “Community Conversations”, that educates, informs, and provides a forum for parents and other residents to provide input to board members and administrators.

The West Chester Area School District School Board adopted a resolution in September 2011 giving approval for the administration to move forward with a timeline to engage the community and staff in the following community budget task force committees:

Class size (minimum class size, advance placement, advanced foreign language, gifted offerings, special education caseloads, etc.)

Alternative Revenues (advertising on grounds, buses, school calendar, lunch menus, tax bill, website; extracurricular activity fees, facility use fees, sports and summer camp fees, before and after school programs, etc.) A fee-for-full-day-kindergarten was considered but rejected since the state school code requires that kindergarten programs be offered free to resident children.

Third party delinquent tax collection was also considered.

Delivery of instructional programs

Delivery of non-instructional programs

Subgroups:

Human Resource Efforts

Use of substitutes

Size of instructional assistant staff (paraprofessionals)

Size of secretarial staff

Use of automated time attendance

Require direct deposit

Facilities

Custodial cleaning procedure changes

Utilities purchasing and conservation efforts

Supply needs and purchasing

Equipment needs

Space consolidation

Space utilization

School closings

The task force was charged with identifying the types of educational programs it would support, and at what cost. The task force was asked to identify sustainable savings, so its focus was on the operating budget, comprised of recurring costs, rather than the capital budget, which consists of non-recurring one-time costs. The committee formed to review space consolidation was further charged to comply with various local building code, state capacity, and federal access regulations.

These committees were divided into other subcommittees and given a target completion date of late November 2011. Several committees looked at reductions in program expenses that would provide the least amount of negative impact on classroom instruction. Each committee report finding included a financial component and an impact component regarding how the finding would affect students and other programs

Since the task force findings were returned by late November the Board had time to consider the findings and incorporate parts of the findings into the budget that was being developed.

Results of the task force were posted on the district's website, and the task force was re-formed the following year to update the community about the district's implementation progress and to further review other potential savings areas.



Garnet Valley School District

Supporting Operations: Performance Measure Descriptions

Section C

Maintenance
Transportation
Food Service
Technology

Supporting Operations Performance Measures: Maintenance, Transportation, Food Service & Technology

Maintenance Department Indicators:

The district will operate its educational facilities to meet life safety requirements and to support a safe, secure, and nurturing learning environment.

Measures:

Total annual cost & cost per pupil

Trend of total annual utility costs

Energy management and conservation:

Utility cost per square foot

Energy use per kilowatt

Custodians per square foot of building space

Number of work orders processed annually, categorized by type

Work order completion time

Facility use requests, categorized by building and field use requests

Community survey: life and safety adequacy

Staff survey: satisfaction with facilities

School building useable capacities and % utilization

Status of infrastructure

Facility needs projection

Transportation Department Indicators:

The district will provide safe and efficient transportation services that support the fundamental mission of the school district.

Measures:

Total annual cost & cost per pupil

Number of students transported daily

Bus capacity utilization rate (75% is benchmark)

Number of daily runs

GVSD

Out of district (Charter Schools, Non public, Vo-Tech Special Ed)

Total miles driven annually

Average time on bus

Accidents per year

Cost per mile

State subsidy per student

Count of non public schools served

Miles traveled yearly for non public schools

% of buses arriving on time

Bus replacement plan

Food Service Department Indicators:

The district will provide safe and efficient food services that support the fundamental mission of the school district.

Total annual cost & cost per pupil

Total cost / total revenue (including subsidies). Is this enterprise fund self- sufficient? If not then:
extent of general fund support, if any

Sales to pupils (current and historical trend)

Number of breakfast and lunch meals served

Elementary

Middle

Secondary

Meal Equivalents:

1 lunch = one meal equivalent

2 breakfasts = 1 meal equivalent

3 snacks = 1 meal equivalent

A la carte / federal lunch reimbursement = 1 meal equivalent

MPLH Meals per labor hour

Student participation rate

Lunch prices

Elementary and secondary

History

Technology Department Indicators:

The district will provide safe and technology services that support the fundamental mission of the school district.

Total annual cost & cost per pupil

Number of students per computer

Bandwidth per pupil



Garnet Valley School District

Current Operations: Service & Resource Descriptions

Section D

Business Office Dept.

Facilities Dept.

Transportation Dept.

Food Service Dept.

Current Operations: Service & Resource Descriptions

Business Department

The business department of Garnet Valley School District is located in the Garnet Valley Education Center wing of the Garnet Valley Elementary School. The department is responsible for all financial aspects of district operations including the receipt of all revenues, managing all investments, the payment of all bills, the processing of all payroll related services, processing all employee benefits, working with federal, state and local auditors, working with elected and appointed tax collectors, preparing and presenting the general fund budget, and any other fiscally related activities.

Staffing:

The business department consists of the following personnel: the director of business & support services, a payroll supervisor, a health benefits coordinator (who also maintains the child accounting records and monthly budgetary accounting), an accounts payable clerk, a finance clerk (who maintains district bids, student, trust and athletic funds, property tax payment files, employee absence files, workers compensation files, and life & disability insurance files) a secretary (who also assists in payroll processing and administers the district's homestead tax relief program) and a receptionist. The receptionist duties also include enrolling all new students, and assisting with purchase order and account payable processing.

Facilities Department

Garnet Valley School District's facilities department is responsible for the maintenance of all district facilities and property. This includes all cleaning, preventative maintenance, lawn and landscaping, plowing of snow, warehousing of supplies, annual capital projects and being the liaison with architects and contractors on building renovations and additions.

Staffing:

The staff of the department includes a director of operations, a facilities supervisor, an assistant supervisor, one full time secretary and one part time secretary, nine maintenance mechanics, and thirty-seven custodians.

Facilities:

The district uses five school buildings, a maintenance office, transportation office, a transportation garage, and an administrative center, that are maintained by the facilities department. The department also provides limited facility services for Pennington School, which is leased to the Delaware County Intermediate Unit. The total square footage maintained by the department is as follows:

Bethel Springs Elementary School	90,000
Concord Elementary School	133,043
Garnet Valley Elementary School	112,330
Garnet Valley Middle School	192,737
Garnet Valley High School	267,422
Total	795,532
 Pennington School	 71,400

Maintenance Fleet:

The department uses and maintains a fleet of two utility vans, four pickup trucks, and one service truck.

Services Provided:

- Cleanliness and safe upkeep of facilities on a daily basis.
- Repair and maintenance of district land and facility infrastructures.
- Repair and maintenance of building electrical, mechanical, HVAC, kitchen and plumbing equipment.
- Preventive maintenance of equipment to ensure continued service.
- Maintenance and upkeep of district athletic fields, lawns, landscaping and required snowplowing & road treatments.
- Daily courier service to all facilities including bank deposits and intra office mail.
- Warehousing and distribution of custodial supplies for the district.
- Implementation of yearly capital improvement projects as deemed appropriate and approved by School Board.
- Support the District's ongoing construction projects and serve as the District's central focal contact point between architect, clerk of the works, construction manager and contractors.

Transportation Department

The transportation department of Garnet Valley School District provides transportation services to both public and private schools for all students of the district to an area that extends to a ten mile radius outside the borders of the district. Special Ed students are transported to the school that meets the student needs, regardless of distance.

Vo Techs:	2
Private and parochial schools:	34
Special Ed schools:	16
Total	52

These totals include transportation to schools in the state of Delaware, including 15 private schools and 1 Special Ed school.

We transport about 5,476 students, including 611 non-public students, 841,674 total miles per year to the five county area of southeastern Pennsylvania, as well as adjacent areas in the state of Delaware.

Transportation Fleet:

The department uses and maintains a fleet of:

Buses (active)	55
Spares (also used for athletic and field trips)	10
Vans	13
Total	78

Staffing:

The department is headed by a transportation supervisor, a dispatcher, one full time secretary and one part time secretary, 63 (not FTEs) bus drivers, 8 bus aides, and 2 mechanics.

Transportation Facilities:

The transportation office is located next to the middle school building, while the bus garage is adjacent to the high school building. The office and garage contain approximately 1,000 usable square feet.

Staff Training:

All new GVSD drivers must complete a minimum of 55 hours training both on the road and in the classroom before being permitted to take the State Police driving test to obtain a Commercial Drivers License (CDL) and school bus endorsement. GVSD's training far exceeds the state requirement of 20 hours of training. The School District's Driver Instructors, take great personal pride in being recognized and complimented on many occasions by the State examiners who have remarked on the level of preparedness of GVSD driver candidates. Every driver and aide attends a minimum of two safety meetings a year covering mandatory topics such as student management, loading & unloading zones, defensive driving and other appropriate training. In addition, each driver is observed and evaluated by a Supervisor or Driver Instructor annually. Any driver who is identified as being deficient in a particular skill is assigned remedial training. All School Bus Drivers are required to complete recertification every four (4) years. Recertification requires a minimum of 10 hours of instruction and successful completion of knowledge and driving skills examinations by the State. The instruction includes seven (7) hours of classroom training and three (3) hours of in-the bus training.

Preventative Maintenance:

GVSD has two ASE certified mechanics who maintain our fleet of 78 school buses and vans. All repairs and preventative maintenance receive timely, cost efficient service. In addition to performing routine repairs and maintenance the mechanics are responsible for conducting semi-annual state mandated safety inspections. In addition to the semi-annually inspections conducted by our state certified inspection mechanics the Pennsylvania State Police perform an annual safety inspection of each bus prior to the start of each school year. The District prides itself on the fact that no school bus has ever been rejected by the State Police because of a safety defect.

Food Services Department

Garnet Valley School District offers quality food service on a daily basis to all students throughout the district, as well as offering catering to the district and those in the community who utilize the facilities.

Staffing:

The Food Service Supervisor oversees all the management of the department, including training, communicating with all levels (students, parents, faculty, higher administration, principals), ordering food, approving invoices, creating & billing catering functions, all correspondence (phone & email), approving payroll time sheets, developing menus, food safety, audit compliance, conducting student advisory committee meetings, input on purchasing kitchen equipment and planning of new kitchens, planning cafeteria technology, and ensuring compliance with the State Board of Health.

The elementary kitchens are each staffed with a cook/manager. The staff workers (FTEs) include:

BSES	4.61
Concord	5.05
GVES	7.55
GVMS	10.18
GVHS	11.72
Total	39.11

The Pennington School is operated by the Delaware County Intermediate Unit for various Delaware County special education students. The Garnet Valley Food Service Department provides lunch services to these students. The lunches are prepared at the High School and brought to Pennington by a district courier. They average anywhere from 55 lunches per day, and charge \$2.55 per elementary lunch. The Pennington students we serve are also under the guidelines of the National School Lunch Program, so we are able to claim any eligible meals for government reimbursement. The district employs one worker to serve these students and staff.

Services Offered:

Breakfast is offered at the middle school and high school. Breakfast costs \$1.35 (reduced price is \$0.30).

Lunch - offered at all schools, and cost \$2.55 at the elementary level, \$2.75 at the middle school level, and \$2.95 at the High School.

Catering -catering for board meetings, principals, administration, special district functions, and to individuals/groups that wish to rent the districts facilities are offered. Caterings are priced on an individual basis. There is a fixed price catering menu, however, there is a lot of mixing and matching that takes place, and labor is a variable.

NSLP:

National School Lunch Program (NSLP) -founded by the USDA in 1946 and it's purpose was to ensure that every student had access to a nutritionally balanced lunch, no matter what their economic situation. Besides offering the full meal price, there are also reduced and/or free prices if the student's family qualifies for assistance. Reduced lunch meals cost \$0.40, and free meals are, in fact, free. Each year, families may apply for assistance at the beginning of each school year if they believe they qualify for assistance. Families are also encouraged to apply or re-apply as needed if there is a change to the financial status of the household.

The district business office accountant, processes our free & reduced applications, and provides the food service supervisor with a list of who has been approved for free & reduced lunches.

Reimbursements: By being a part of the NSLP and abiding by their regulations for meals, and by adhering to required state and federal requirements, we are reimbursed:

For every free breakfast meal served, we receive \$1.65 in reimbursement. For every reduced breakfast meal served: \$1.35. For every paid breakfast meal: \$0.37. (These are reimbursement rates for the 2011-2012 school year. The rates change on a yearly basis).

For every free lunch meal served, we receive \$2.96 in reimbursement. For every reduced lunch meal served: \$2.56. For every paid lunch meal served: \$0.37. (These are reimbursement rates for the 2011-2012 school year. The rates change on a yearly basis).

Government Commodities

In addition to receiving reimbursements for participating in the NSLP, we also receive government food commodities. These are offered on a monthly basis, 9 months out of the year.

Reimbursable Meal Required Content

In order for a meal to be reimbursable, it must contain the following:

Breakfasts must contain: 8 oz of fluid milk, ½ cup 100% fruit juice or whole fruit or vegetable, 1 serving of whole grains (bread, biscuit, roll, muffin, cereal) and a variety of choices on the protein (1 oz of meat/meat alternate or 4 oz. yogurt)

Lunches must contain: 2 oz of meat or meat alternate, ¾ cup total of fruits & vegetables (usually split into ½ cup fruit, ¼ cup vegetable), 1 serving of grains/bread, and 8 oz of fluid milk.

Examples of meat alternates are: cheese, eggs, cooked dried peas or beans, peanut butter, or yogurt

Offer vs. Serve

As part of the NSLP, we give students the “Offer vs. Serve”. That means, although we offer all the components of the meal, the students may opt to take all the options, or as few as three and still have it count as a reimbursable meal. This gives the students more choices and cuts down on food waste.

NSLP Audits

The state & federal NSLP audit us once every 5 years. If we are found to be in violation in any part of the program (application procedure, claiming practices, insufficient meal contents, etc.), we will be fined and/or have reimbursement withheld.



Garnet Valley School District

Annual Financial Report (AFR) and Audit Data History

Section E

Balance Sheets

Revenues

Expenses

	A	B	D	E	F	G	H	I	J
1			Budget	Budget	AFR	AFR	AFR	AFR	AFR
2			1213	1112	1011	0910	0809	0708	0607
3	Func	General Fund Revenue	Totals	Totals	Totals	Totals	Totals	Totals	Totals
4	6000	Local Revenues							
5	6111	Regular Property Tax	65,366,309.00	63,962,105.00	60,707,340.77	59,891,465.44	55,735,762.00	53,406,543.00	49,674,093.05
6	6112	Interim Tax	755,700.00	755,700.00	1,457,488.75	764,520.00	1,564,245.00	2,332,995.00	1,428,738.06
7	6113	Public Utility Realty Tax	84,000.00	84,000.00	85,298.89	82,302.04	71,560.00	72,851.00	73,317.48
8	6114	Payment In Lieu Of Tax	3,000.00	3,000.00					
9	6150	Act 511 Taxes, Proportional Assessment, Tfr. Tax	529,940.00	529,940.00	639,010.99	774,836.79	505,897.00	1,608,528.00	1,455,234.35
10	6400	Delinquent Tax	1,337,550.00	1,142,539.00	1,513,647.16	1,657,533.75	1,378,663.00	1,129,076.00	1,031,071.65
11	6500	Interest	95,000.00	132,588.00	96,681.17	132,588.06	480,977.00	856,415.00	995,018.20
12	6700	District Activities (Students)	944,000.00	944,000.00	667,285.97	737,561.87	748,862.00	836,152.00	758,935.87
13	6831	Pass-Thru Funds Idea Grant Funds - IU	930,651.00	1,125,662.00	1,595,265.00	1,358,303.00	859,509.00	768,812.00	766,654.00
14	6910	Rentals	981,882.00	965,294.00	951,896.00	1,228,795.22	1,237,600.00	762,753.00	734,500.00
15	6920	Contributions And Donations			250.00				
16	6944	Tuition (Phila SD for WAC Ctr, & Summer School)	30,000.00	30,000.00	73,545.17	13,842.00	160,985.00	42,210.00	30,386.97
17	6980	Community Activities (Use Of Facilities)	65,000.00	65,000.00	74,143.05	55,102.00	93,423.00	111,840.00	56,797.50
18	6990	Refunds And Misc Revenue	7,000.00	7,000.00	212.37	22,349.00			16,700.82
19	6000	Total Local Revenue	71,130,032.00	69,746,828.00	67,862,065.29	66,719,199.17	62,837,483.00	61,928,175.00	57,021,447.95
20		Memo:							
21		Regular Property Tax	65,135,978.00	63,720,710.00	60,474,326.77	59,652,852.44	55,531,218.00	53,201,794.00	49,488,996.05
22		DCCC Tax (Bethel only)	230,331.00	241,395.00	233,014.00	238,613.00	204,544.00	204,749.00	185,097.00
23		Total Property Tax (as above)	65,366,309.00	63,962,105.00	60,707,340.77	59,891,465.44	55,735,762.00	53,406,543.00	49,674,093.05
24		All Other Local Revenue	5,763,723.00	5,784,723.00	7,154,724.52	6,827,733.73	7,101,721.00	8,521,632.00	7,347,354.90
25		Total Local Revenue	71,130,032.00	69,746,828.00	67,862,065.29	66,719,199.17	62,837,483.00	61,928,175.00	57,021,447.95
26									
27		Tot.Property Tax, incl.DCCC % of tot. local revenue	91.8969%	91.7061%	89.4570%	89.7665%	88.6983%	86.2395%	87.1148%
28		All Other Local Revenue, % of tot. local revenue	8.1031%	8.2939%	10.5430%	10.2335%	11.3017%	13.7605%	12.8852%
29									
30		Tot.Property Tax, excl.DCCC % of tot. local revenue	91.5731%	91.3600%	89.1136%	89.4088%	88.3728%	85.9089%	86.7901%
31		All Other Local Revenue, % of tot. local revenue	8.4269%	8.6400%	10.8864%	10.5912%	11.6272%	14.0911%	13.2099%
32									
33	7000	State Revenues							
34	7110	Basic Instructional Subsidy	3,779,871.00	3,609,136.00	3,078,315.65	3,241,802.00	3,607,528.00	3,505,742.00	3,433,995.21
35	7140	Charter School Reimbursement	0.00	0.00	55,463.01	80,629.00	98,001.00	82,163.00	59,343.73
36	7160	Tuition For Orphans, Children			26,835.33	205,378.00	71,767.00	65,074.00	99,578.46
37	7170	School Improvement							
38	7180	Staff And Program Development							
39	7210	Homebound Instruction					297.00	127.00	428.22
40	7220	Voc Ed							
41	7240	Driver Ed							
42	7271	Special Ed	1,485,503.00	1,485,503.00	1,584,610.78	1,548,614.00	1,495,880.00	1,450,450.00	1,464,577.64
43	7280	Adult Literacy							
44	7299	Other							
45	7310	Transportation	722,500.00	710,250.00	773,988.93	803,497.00	746,497.00	680,492.00	636,759.46
46	7320	Rental & Sinking Fund Payments	349,150.00	349,150.00	404,727.69	298,260.00	184,105.00	653,844.00	575,052.99
47	7330	Health Services	91,857.00	91,857.00	93,237.45	94,217.00	93,199.00	91,857.00	87,967.97
48	7340	Homestead Tax Relief	1,467,370.00	1,467,439.00	1,467,520.12	1,467,444.00	1,467,488.00		
49	7360	Safe Schools							
50	7400	Voc Ed Programs							
51	7501	Accountability Grant		82,907.00	211,020.00	225,030.00	225,030.00	227,994.00	223,524.00
52	7502	Duel Enrollment Grant					5,227.00	12,796.00	
53	7810	Social Security Subsidy	1,628,000.00	1,640,000.00	1,650,573.54	1,574,536.00	1,535,249.00	1,365,671.00	1,304,199.00
54	7820	PSERS Subsidy	2,554,000.00	1,830,000.00	1,234,215.54	988,178.00	920,736.00	1,301,825.00	1,155,717.00
55	7910	Technology	25,000.00	25,000.00		22,147.00		21,540.00	24,940.62
56	7920	Classrooms for the Future					74,374.00		

	A	B	C	F	G	H	I	J
1	GVSD		AFR & Audit	1011	0910	0809	0708	0607
2	All		General Fund Expenditures	Expend	Expend	Expend	Expend	Expend
3				AFR	AFR	AFR	AFR	AFR
4	1100		Regular Programs-E/S					
5	1100	100	Personal Svcs - Sals	24,197,772.03	23,029,256.88	22,268,956.10	21,483,400.00	19,319,741.86
6	1100	200	Personal Svcs-Employee Benef					
7	1100	210	Grp Ins - Contracted Provider	4,569,329.06	4,309,432.95	3,526,966.31	3,975,465.00	3,149,417.88
8	1100	220	Social Security Contributions	1,777,869.69	1,795,741.71	1,734,962.70	1,610,514.00	1,459,421.05
9	1100	230	Retirement Contributions	1,780,284.43	1,562,946.96	1,798,470.57	1,586,625.00	1,454,267.11
10	1100	240	Tuition Reimbursements	179,588.55	170,952.67	143,850.92	138,229.00	210,188.65
11	1100	250	Unemployment Compensation	29,795.40	25,981.98	15,321.94	9,477.00	1,911.09
12	1100	260	Workers Compensation	188,591.79	194,513.74	182,581.56	188,857.00	170,452.12
13	1100	200	Total Benefits	8,525,458.92	8,059,570.01	7,402,154.00	7,509,167.00	6,445,657.90
14	1100	300	Purch Prof & Tech Svcs	294,795.70	66,775.00	209,062.79	232,474.00	158,193.73
15	1100	400	Purch Property Svcs	13,610.35	16,846.67	14,244.78	21,922.00	29,087.94
16	1100	500	Other Purch Svcs					
17	1100	550	Printing & Binding	8,332.96	47,776.97	6,158.95	11,325.00	13,391.00
18	1100	560	Tuition Reimbursements	462,265.00	327,143.40	346,724.36	383,809.00	330,079.72
19	1100	580	Travel	57,441.84	12,558.85	94,171.23	93,594.00	20,738.08
20	1100	500	Total Other Purchased Services	528,039.80	387,479.22	447,054.54	488,728.00	364,208.80
21	1100	600	Supplies					
22	1100	610	General Supplies	404,350.88	388,584.59	446,741.95	407,605.00	402,931.25
23	1100	640	Books & Periodicals	302,021.96	150,677.40	280,373.55	251,006.00	265,952.37
24	1100	600	Total Supplies	706,372.84	539,261.99	727,115.50	658,611.00	668,883.62
25	1100	700	Property	2,217.30	0.00	71,659.55	0.00	0.00
26	1100	800	Other Objects	4,000.00	4,000.00	107.00	212.00	0.00
27	1100		Total	34,272,266.94	32,103,189.77	31,140,354.26	30,394,514.00	26,985,773.85
28								
29	1200		Special & Gifted Education					
30	1200	100	Personal Svcs - Sals	7,637,078.47	6,649,655.89	5,617,091.30	5,105,917.00	4,785,550.42
31	1200	200	Personal Svcs-Employee Benef					
32	1200	210	Grp Ins - Contracted Provider	1,160,781.61	1,204,599.15	931,135.39	677,886.00	780,146.70
33	1200	220	Social Security Contributions	451,645.53	507,286.05	419,823.65	386,459.00	361,515.06
34	1200	230	Retirement Contributions	452,259.79	454,521.22	435,191.18	380,726.00	360,238.37
35	1200	240	Tuition Reimbursements	45,622.22	47,958.43	38,103.95	33,170.00	52,066.10
36	1200	250	Unemployment Compensation	7,568.80	7,381.85	4,058.54	2,274.00	473.40
37	1200	260	Workers Compensation	49,117.26	26,510.00	21,119.55	17,816.00	18,371.33
38	1200	200	Total Benefits	2,166,995.21	2,248,256.70	1,849,432.26	1,498,331.00	1,572,810.96
39	1200	300	Purch Prof & Tech Svcs	1,398,537.65	1,063,511.78	1,169,431.86	859,114.00	616,166.59
40	1200	400	Purch Property Svcs		8,791.32	10,083.00	15,308.00	13,166.60

	A	B	C	F	G	H	I	J
1	GVSD		AFR & Audit	1011	0910	0809	0708	0607
2	All		General Fund Expenditures	Expend	Expend	Expend	Expend	Expend
3				AFR	AFR	AFR	AFR	AFR
113	2110		Supervision of Pupil Personnel Svcs					
114	2110	100	Personal Svcs - Sals		35,559.58	41,407.56	44,457.00	36,638.84
115	2110	200	Personal Svcs-Employee Benef					
116	2110	210	Grp Ins - Contracted Provider		6,448.73	6,861.73	5,902.00	5,971.73
117	2110	220	Social Security Contributions		2,712.59	3,095.40	3,365.00	2,768.40
118	2110	230	Retirement Contributions		2,431.44	3,207.44	3,314.00	2,757.44
119	2110	240	Tuition Reimbursements		257.39	280.39	288.00	398.39
120	2110	250	Unemployment Compensation		38.95	29.95	20.00	3.95
121	2110	260	Workers Compensation		268.63	315.67	352.00	287.63
122	2110	200	Total Benefits	0.00	12,157.73	13,790.58	13,241.00	12,187.54
123	2110	300	Purch Prof & Tech Svcs					
124	2110	400	Purch Property Svcs					
125	2110	500	Other Purch Svcs					
126	2110	550	Printing & Binding					
127	2110	560	Tuition Reimbursements					
128	2110	580	Travel	14,269.27	8,728.46	5,989.84	11,225.00	6,763.55
129	2110	500	Total Other Purchased Services	14,269.27	8,728.46	5,989.84	11,225.00	6,763.55
130	2110	600	Supplies					
131	2110	610	General Supplies	9,459.58	7,482.28		16,924.00	12,719.87
132	2110	640	Books & Periodicals	814.77	349.89	1,937.30	1,459.00	4,810.60
133	2110	600	Total Supplies	10,274.35	7,832.17	1,937.30	18,383.00	17,530.47
134	2110	700	Property	1,475.00	0.00	0.00	0.00	0.00
135	2110	800	Other Objects		303.00	1,194.21	2,216.00	2,609.13
136	2110		Total	26,018.62	64,580.94	64,319.49	89,522.00	75,729.53
137								
138	2120		Guidance Svcs					
139	2120	100	Personal Svcs - Sals	930,205.80	801,505.53	757,621.11	720,470.00	672,929.25
140	2120	200	Personal Svcs-Employee Benef					
141	2120	210	Grp Ins - Contracted Provider	176,205.99	145,411.93	125,590.93	95,652.00	109,702.93
142	2120	220	Social Security Contributions	68,559.59	61,143.77	56,624.77	54,530.00	50,835.77
143	2120	230	Retirement Contributions	68,652.71	54,784.74	58,697.74	53,722.00	50,655.74
144	2120	240	Tuition Reimbursements	6,925.43	5,781.27	5,140.27	4,679.00	7,321.27
145	2120	250	Unemployment Compensation	1,148.99	889.71	545.69	320.00	65.69
146	2120	260	Workers Compensation	7,272.62	6,021.28	5,723.21	5,640.00	5,271.21
147	2120	200	Total Benefits	328,765.33	274,032.70	252,322.61	214,543.00	223,852.61
148	2120	300	Purch Prof & Tech Svcs	21,778.80	23,436.94	49,807.18	7,088.00	14,463.46
149	2120	400	Purch Property Svcs					
150	2120	500	Other Purch Svcs					
151	2120	550	Printing & Binding					
152	2120	560	Tuition Reimbursements					
153	2120	580	Travel		175.00	202.85	794.00	100.44
154	2120	500	Total Other Purchased Services	0.00	175.00	202.85	794.00	100.44
155	2120	600	Supplies					

	A	B	C	F	G	H	I	J
1	GVSD		AFR & Audit	1011	0910	0809	0708	0607
2	All		General Fund Expenditures	Expend	Expend	Expend	Expend	Expend
3				AFR	AFR	AFR	AFR	AFR
156	2120	610	General Supplies	6,783.06	5,527.64	2,977.58	6,329.00	5,205.37
157	2120	640	Books & Periodicals	1,185.52		3,531.64	429.00	1,592.75
158	2120	600	Total Supplies	7,968.58	5,527.64	6,509.22	6,758.00	6,798.12
159	2120	700	Property	0.00	0.00	0.00	0.00	0.00
160	2120	800	Other Objects					
161	2120		Total	1,288,718.51	1,104,677.81	1,066,462.97	949,653.00	918,143.88
162								
163	2140		Psychological Svcs					
164	2140	100	Personal Svcs - Sals	568,020.43	554,838.91	519,929.55	445,974.00	413,605.22
165	2140	200	Personal Svcs-Employee Benef					
166	2140	210	Grp Ins - Contracted Provider	107,598.34	100,664.43	86,192.43	59,212.00	67,430.43
167	2140	220	Social Security Contributions	41,865.20	42,327.13	38,858.13	33,754.00	31,244.13
168	2140	230	Retirement Contributions	41,922.05	37,925.07	40,282.07	33,254.00	31,134.07
169	2140	240	Tuition Reimbursements	4,228.94	4,000.47	3,525.47	2,896.00	4,499.47
170	2140	250	Unemployment Compensation	701.62	615.17	374.17	198.00	40.17
171	2140	260	Workers Compensation	4,440.97	4,165.74	3,926.73	3,489.00	3,238.73
172	2140	200	Total Benefits	200,757.12	189,698.01	173,159.00	132,803.00	137,587.00
173	2140	300	Purch Prof & Tech Svcs					
174	2140	400	Purch Property Svcs					
175	2140	500	Other Purch Svcs					
176	2140	550	Printing & Binding					
177	2140	560	Tuition Reimbursements					
178	2140	580	Travel					
179	2140	500	Total Other Purchased Services	0.00	0.00	0.00	0.00	0.00
180	2140	600	Supplies					
181	2140	610	General Supplies					
182	2140	640	Books & Periodicals					
183	2140	600	Total Supplies	0.00	0.00	0.00	0.00	0.00
184	2140	700	Property	0.00	0.00	0.00	0.00	0.00
185	2140	800	Other Objects					
186	2140		Total	768,777.55	744,536.92	693,088.55	578,777.00	551,192.22
187	2100		Total 2100	2,083,514.68	1,913,795.67	1,823,871.01	1,617,952.00	1,545,065.63
188								
189	2200		Instructional Staff					
190	2200	100	Personal Svcs - Sals	1,366,607.08	1,274,517.13	1,243,250.07	1,169,102.00	1,159,927.48

	A	B	C	F	G	H	I	J
1	GVSD		AFR & Audit	1011	0910	0809	0708	0607
2	All		General Fund Expenditures	Expend	Expend	Expend	Expend	Expend
3				AFR	AFR	AFR	AFR	AFR
191	2200	200	Personal Svcs-Employee Benef					
192	2200	210	Grp Ins - Contracted Provider	258,873.12	231,226.40	206,092.38	155,216.00	189,093.90
193	2200	220	Social Security Contributions	100,723.98	97,229.80	92,921.01	88,488.00	87,624.45
194	2200	230	Retirement Contributions	100,860.78	87,116.55	96,322.36	87,174.00	87,315.02
195	2200	240	Tuition Reimbursements	10,174.46	9,192.04	8,433.68	7,595.00	12,619.85
196	2200	250	Unemployment Compensation	1,687.03	1,413.86	897.28	520.00	113.74
197	2200	260	Workers Compensation	10,684.58	9,575.52	9,391.45	9,151.00	9,086.30
198	2200	200	Total Benefits	483,003.95	435,754.17	414,058.16	348,144.00	385,853.26
199	2200	300	Purch Prof & Tech Svcs	9,717.23		5,512.51	30,125.00	32,392.20
200	2200	400	Purch Property Svcs	71,311.22	110,525.51	94,722.00	94,753.00	171,877.11
201	2200	500	Other Purch Svcs					
202	2200	550	Printing & Binding		6,159.70	1,284.00	485.00	1,745.40
203	2200	560	Tuition Reimbursements					
204	2200	590	Misc Purchased Svcs	32,734.82		11,570.36	6,394.00	8,744.43
205	2200	500	Total Other Purchased Services	32,734.82	6,159.70	12,854.36	6,879.00	10,489.83
206	2200	600	Supplies					
207	2200	610	General Supplies	50,827.56	56,486.12	53,535.05	40,191.00	27,420.80
208	2200	640	Books & Periodicals	120,584.03	100,424.72	189,224.57	183,613.00	146,810.05
209	2200	600	Total Supplies	171,411.59	156,910.84	242,759.62	223,804.00	174,230.85
210	2200	700	Property	0.00	2,566.00	0.00	0.00	0.00
211	2200	800	Other Objects	1,112.50		2,205.00	2,108.00	1,750.00
212	2200		Total	2,135,898.39	1,986,433.35	2,015,361.72	1,874,915.00	1,936,520.73
213								
214	2310		Board Services					
215	2310	100	Personal Svcs - Sals	5,340.82	5,120.18	4,822.65	4,261.00	4,324.20
216	2310	200	Personal Svcs-Employee Benef					
217	2310	210	Grp Ins - Contracted Provider	1,011.69	928.91	799.44	566.00	704.94
218	2310	220	Social Security Contributions	393.64	390.62	360.45	322.00	326.66
219	2310	230	Retirement Contributions	394.17	349.98	373.64	318.00	325.51
220	2310	240	Tuition Reimbursements	39.76	36.93	32.71	28.00	47.05
221	2310	250	Unemployment Compensation	6.60	5.68	3.48	2.00	0.43
222	2310	260	Workers Compensation	41.76	38.47	36.43	33.00	33.87
223	2310	200	Total Benefits	1,887.62	1,750.59	1,606.15	1,269.00	1,438.46
224	2310	300	Purch Prof & Tech Svcs	38,685.00	40,380.00	31,775.00	43,045.00	40,650.00
225	2310	400	Purch Property Svcs					
226	2310	500	Other Purch Svcs					
227	2310	520	Insurance - General	21,148.00	875.00	105.00	875.00	980.00
228	2310	540	Advertising	5,909.28	5,266.54	4,490.88	8,824.00	9,783.82
229	2310	580	Travel	15,673.64	13,583.39	23,565.94	29,730.00	32,016.57
230	2310	500	Total Other Purchased Services	42,730.92	19,724.93	28,161.82	39,429.00	42,780.39

	A	B	C	F	G	H	I	J
1	GVSD		AFR & Audit	1011	0910	0809	0708	0607
2	All		General Fund Expenditures	Expend	Expend	Expend	Expend	Expend
3				AFR	AFR	AFR	AFR	AFR
231	2310	600	Supplies				9,196.00	
232	2310	610	General Supplies	6,339.79	13,297.98	5,588.72		15,185.02
233	2310	640	Books & Periodicals					
234	2310	600	Total Supplies	6,339.79	13,297.98	5,588.72	9,196.00	15,185.02
235	2310	700	Property	0.00	385.62	0.00	0.00	0.00
236	2310	800	Other Objects	471.30		2,330.30	1,163.00	4,147.00
237	2310		Total	95,455.45	80,659.30	74,284.64	98,363.00	108,525.07
238								
239	2330		Tax Assessment & Collection Svcs					
240	2330	100	Personal Svcs - Sals	13,546.43	16,861.72	18,491.55	12,238.00	26,365.59
241	2330	200	Personal Svcs-Employee Benef					
242	2330	210	Grp Ins - Contracted Provider	277.63	477.30	351.21	209.00	493.99
243	2330	220	Social Security Contributions	108.02	154.80	158.35	118.00	228.91
244	2330	230	Retirement Contributions	108.17		164.15	117.00	228.10
245	2330	240	Tuition Reimbursements	10.91		14.37	10.00	32.97
246	2330	250	Unemployment Compensation	1.81		1.54	1.00	0.30
247	2330	260	Workers Compensation	11.46	12.90	16.00	12.00	23.73
248	2330	200	Total Benefits	518.00	645.00	705.62	467.00	1,008.00
249	2330	300	Purch Prof & Tech Svcs	19,676.94	16,138.33	17,349.27	23,695.00	5,966.19
250	2330	400	Purch Property Svcs					
251	2330	500	Other Purch Svcs					
252	2330	520	Insurance - General	2,786.00	24,134.00	22,673.60	21,904.00	12,787.00
253	2330	550	Printing & Binding					
254	2330	580	Travel					
255	2330	500	Total Other Purchased Services	2,786.00	24,134.00	22,673.60	21,904.00	12,787.00
256	2330	600	Supplies					
257	2330	610	General Supplies	5,634.58	10,130.89		3,975.00	6,121.86
258	2330	640	Books & Periodicals					
259	2330	600	Total Supplies	5,634.58	10,130.89	0.00	3,975.00	6,121.86
260	2330	700	Property	0.00	0.00	0.00	0.00	0.00
261	2330	800	Other Objects	0.00	0.00	0.00	0.00	0.00
262	2330		Total	42,161.95	67,909.94	59,220.04	62,279.00	52,248.64
263								
264	2340		Staff Relations & Negotiation Svcs (Incl HR)					
265	2340	100	Personal Svcs - Sals	249,612.50	238,921.54	238,152.40	215,617.00	223,478.08

	A	B	C	F	G	H	I	J
1	GVSD		AFR & Audit	1011	0910	0809	0708	0607
2	All		General Fund Expenditures	Expend	Expend	Expend	Expend	Expend
3				AFR	AFR	AFR	AFR	AFR
266	2340	200	Personal Svcs-Employee Benef					
267	2340	210	Grp Ins - Contracted Provider	47,283.32	43,345.62	39,478.11	28,626.00	36,431.69
268	2340	220	Social Security Contributions	18,397.36	18,226.74	17,799.61	16,320.00	16,882.21
269	2340	230	Retirement Contributions	18,422.35	16,330.91	18,451.16	16,078.00	16,822.60
270	2340	240	Tuition Reimbursements	1,858.38	1,723.14	1,615.52	1,401.00	2,431.41
271	2340	250	Unemployment Compensation	308.32	265.23	172.07	96.00	22.11
272	2340	260	Workers Compensation	1,951.55	1,795.03	1,798.99	1,688.00	1,750.61
273	2340	200	Total Benefits	88,221.28	81,686.67	79,315.46	64,209.00	74,340.63
274	2340	300	Purch Prof & Tech Svcs					
275	2340	400	Purch Property Svcs	13,485.63	14,247.86	9,663.53	10,307.00	1,678.52
276	2340	500	Other Purch Svcs					
277	2340	540	Advertising	3,260.49	6,040.48	6,245.45	4,423.00	9,227.55
278	2340	550	Printing & Binding	2,365.00	3,978.00	8,466.60	10,337.00	12,814.00
279	2340	580	Travel	101.20	195.75	75.78	3,680.00	6,631.97
280	2340	500	Total Other Purchased Services	5,726.69	10,214.23	14,787.83	18,440.00	28,673.52
281	2340	600	Supplies					
282	2340	610	General Supplies	2,622.78	3,889.04	2,118.20	3,719.00	2,766.56
283	2340	640	Books & Periodicals	387.00	664.39	389.44	576.00	859.73
284	2340	600	Total Supplies	3,009.78	4,553.43	2,507.64	4,295.00	3,626.29
285	2340	700	Property	0.00	305.00	0.00	0.00	0.00
286	2340	800	Other Objects	520.00		630.00	455.00	430.00
287	2340		Total	360,575.88	349,928.73	345,056.86	313,323.00	332,227.04
288								
289	2350		Legal Services					
290	2350	300	Purch Prof & Tech Svcs	193,055.42	150,511.50	189,157.71	140,354.00	222,142.69
291	2350		Total	193,055.42	150,511.50	189,157.71	140,354.00	222,142.69
292								
293	2360		Office of the Superintendent					
294	2360	100	Personal Svcs - Sals	275,609.03	290,650.35	666,853.90	308,500.00	340,218.05
295	2360	200	Personal Svcs-Employee Benef					
296	2360	210	Grp Ins - Contracted Provider	52,207.76	52,730.35	110,543.21	40,959.00	55,462.79
297	2360	220	Social Security Contributions	20,313.40	22,173.01	49,840.93	23,350.00	25,701.11
298	2360	230	Retirement Contributions	20,340.99	19,866.71	51,665.34	23,003.00	25,610.34
299	2360	240	Tuition Reimbursements	2,051.92	2,096.22	4,523.65	2,004.00	3,701.52
300	2360	250	Unemployment Compensation	340.43	322.65	481.82	137.00	33.66
301	2360	260	Workers Compensation	2,154.81	2,183.67	5,037.39	2,415.00	2,665.10
302	2360	200	Total Benefits	97,409.31	99,372.61	222,092.34	91,868.00	113,174.52
303	2360	300	Purch Prof & Tech Svcs					
304	2360	400	Purch Property Svcs		8,895.06	17,161.93	23,049.00	20,932.03

	A	B	C	F	G	H	I	J
1	GVSD		AFR & Audit	1011	0910	0809	0708	0607
2	All		General Fund Expenditures	Expend	Expend	Expend	Expend	Expend
3				AFR	AFR	AFR	AFR	AFR
345	2400		Pupil Health					
346	2400	100	Personal Svcs - Sals	387,564.15	300,923.21	296,327.91	230,248.00	209,650.11
347	2400	200	Personal Svcs-Employee Benef					
348	2400	210	Grp Ins - Contracted Provider	73,400.86	54,594.08	49,121.76	30,569.00	34,177.44
349	2400	220	Social Security Contributions	28,559.38	22,956.70	22,147.67	17,427.00	15,837.61
350	2400	230	Retirement Contributions	28,598.17	20,568.88	22,958.38	17,168.00	15,781.68
351	2400	240	Tuition Reimbursements	2,884.88	2,170.31	2,010.16	1,495.00	2,280.96
352	2400	250	Unemployment Compensation	478.63	334.06	214.11	102.00	20.74
353	2400	260	Workers Compensation	3,029.51	2,260.85	2,238.45	1,802.00	1,642.27
354	2400	200	Total Benefits	136,951.43	102,884.88	98,690.53	68,563.00	69,740.70
355	2400	300	Purch Prof & Tech Svcs	4,077.00	3,346.00	4,040.00	3,551.00	3,860.00
356	2400	400	Purch Property Svcs					
357	2400	500	Other Purch Svcs					
358	2400	550	Printing & Binding					
359	2400	560	Tuition Reimbursements					
360	2400	580	Travel		788.72	2,054.61	346.00	177.00
361	2400	500	Total Other Purchased Services	0.00	788.72	2,054.61	346.00	177.00
362	2400	600	Supplies					
363	2400	610	General Supplies	14,200.30	9,175.19	13,280.29	12,925.00	12,054.68
364	2400	640	Books & Periodicals	558.00	605.00	530.00	500.00	50.00
365	2400	600	Total Supplies	14,758.30	9,780.19	13,810.29	13,425.00	12,104.68
366	2400	700	Property	0.00	0.00	0.00	0.00	0.00
367	2400	800	Other Objects	0.00	0.00	0.00	0.00	0.00
368	2400		Total	543,350.88	417,723.00	414,923.34	316,133.00	295,532.49
369								
370	2500		Business Office					
371	2500	100	Personal Svcs - Sals	685,794.12	659,582.44	633,526.84	597,554.00	580,330.15
372	2500	200	Personal Svcs-Employee Benef					
373	2500	210	Grp Ins - Contracted Provider	129,908.26	119,664.18	105,019.70	79,335.00	94,607.67
374	2500	220	Social Security Contributions	50,545.71	50,317.94	47,350.05	45,228.00	43,839.91
375	2500	230	Retirement Contributions	50,614.36	45,084.17	49,083.29	44,557.00	43,685.09
376	2500	240	Tuition Reimbursements	5,105.79	4,757.02	4,297.58	3,881.00	6,313.91
377	2500	250	Unemployment Compensation	847.10	732.21	457.74	267.00	57.41
378	2500	260	Workers Compensation	5,361.78	4,955.48	4,785.64	4,677.00	4,546.01
379	2500	200	Total Benefits	242,383.00	225,511.00	210,994.00	177,945.00	193,050.00
380	2500	300	Purch Prof & Tech Svcs					
381	2500	400	Purch Property Svcs	109,428.60	86,649.67	96,053.30	143,911.00	116,890.70

	A	B	C	F	G	H	I	J
1	GVSD		AFR & Audit	1011	0910	0809	0708	0607
2	All		General Fund Expenditures	Expend	Expend	Expend	Expend	Expend
3				AFR	AFR	AFR	AFR	AFR
425	2700		Transportation					
426	2700	100	Personal Svcs - Sals	2,199,884.38	1,975,113.29	1,968,403.26	1,838,544.00	1,543,933.11
427	2700	200	Personal Svcs-Employee Benef					
428	2700	210	Grp Ins - Contracted Provider	412,056.82	354,102.20	331,150.67	244,093.00	251,694.00
429	2700	220	Social Security Contributions	160,326.27	148,899.25	144,951.38	139,156.00	116,633.41
430	2700	230	Retirement Contributions	160,544.02	133,411.65	150,257.29	137,093.00	116,221.52
431	2700	240	Tuition Reimbursements	16,195.09	14,076.82	13,156.05	11,945.00	16,797.77
432	2700	250	Unemployment Compensation	2,686.92	2,166.73	1,401.28	820.00	152.73
433	2700	260	Workers Compensation	17,007.04	14,664.10	14,650.13	14,391.00	12,094.40
434	2700	200	Total Benefits	768,816.16	667,320.75	655,566.80	547,498.00	513,593.83
435	2700	300	Purch Prof & Tech Svcs					
436	2700	400	Purch Property Svcs	30,924.92	96,324.80	92,562.81	49,195.00	63,356.99
437	2700	500	Other Purch Svcs					
438	2700	511	Student Tranp Svcs From an LEA in Pa		826.55	4,620.00	6,814.00	5,200.00
439	2700	516	Student Tranp Svcs From IU	25,529.17	23,130.88	3,582.00	6,501.00	5,975.24
440	2700	522	Automotive Liability Insurance		64,898.00	59,786.00	55,355.00	57,527.00
441	2700	540	Advertising		283.00		496.00	624.09
442	2700	550	Printing & Binding					
443	2700	560	Tuition Reimbursements					
444	2700	580	Travel		21,028.41	10,492.00	14,209.00	5,313.15
445	2700	580	Other Purch Svcs	5,312.17				
446	2700	500	Total Other Purchased Services	30,841.34	110,166.84	78,480.00	83,375.00	74,639.48
447	2700	600	Supplies					
448	2700	610	General Supplies	419,528.23	94,885.32	95,118.45	122,078.00	192,076.31
449	2700	620	Energy	36,633.64	327,516.80	412,315.15	279,747.00	313,194.36
450	2700	640	Books & Periodicals					
451	2700	600	Total Supplies	456,161.87	422,402.12	507,433.60	401,825.00	505,270.67
452	2700	700	Property	0.00	0.00	0.00	0.00	0.00
453	2700	800	Other Objects	125.00	707.00	686.00	1,062.00	140.00
454	2700		Total	3,486,753.67	3,272,034.80	3,303,132.47	2,921,499.00	2,700,934.08
455								
456	2800		Central Services					
457	2800	100	Personal Svcs - Sals					
458	2800	200	Personal Svcs-Employee Benef					
459	2800	210	Grp Ins - Contracted Provider					
460	2800	220	Social Security Contributions					
461	2800	230	Retirement Contributions					
462	2800	240	Tuition Reimbursements					
463	2800	250	Unemployment Compensation					
464	2800	260	Workers Compensation					
465	2800	200	Total Benefits	0.00	0.00	0.00	0.00	0.00
466	2800	300	Purch Prof & Tech Svcs					
467	2800	400	Purch Property Svcs					

	A	B	C	F	G	H	I	J
1	GVSD		AFR & Audit	1011	0910	0809	0708	0607
2	All		General Fund Expenditures	Expend	Expend	Expend	Expend	Expend
3				AFR	AFR	AFR	AFR	AFR
468	2800	500	Other Purch Svcs					
469	2800	550	Printing & Binding					
470	2800	560	Tuition Reimbursements					
471	2800	580	Travel					
472	2800	500	Total Other Purchased Services	0.00	0.00	0.00	0.00	0.00
473	2800	600	Supplies					
474	2800	610	General Supplies					
475	2800	620	Energy					
476	2800	640	Books & Periodicals					
477	2800	600	Total Supplies	0.00	0.00	0.00	0.00	0.00
478	2800	700	Property	0.00	0.00	0.00	0.00	0.00
479	2800	800	Other Objects	0.00	0.00	0.00	0.00	0.00
480	2800		Total	0.00	0.00	0.00	0.00	0.00
481								
482	2900		Other Support Services (IU Direct WH)					
483	2900	590	Miscellaneous Purchased Services	76,608.48	74,586.44	68,772.40	68,317.00	65,110.79
484	2900	500	Total Other Purchased Services	76,608.48	74,586.44	68,772.40	68,317.00	65,110.79
485	2900		Total	76,608.48	74,586.44	68,772.40	68,317.00	65,110.79
486	2000		Total 2000 Support Services	20,354,361.48	19,660,125.16	20,169,732.53	18,426,707.00	18,164,118.76
487								
488								
489	3200		Student Activities					
490	3200	100	Personal Svcs - Sals	1,168,018.09	1,149,731.00	1,137,788.17	1,083,447.00	969,324.04
491	3200	200	Personal Svcs-Employee Benef					
492	3200	210	Grp Ins - Contracted Provider	221,254.04	203,143.00	188,609.15	143,844.00	158,020.47
493	3200	220	Social Security Contributions	86,087.25	85,421.00	85,038.74	82,004.00	73,225.69
494	3200	230	Retirement Contributions	86,204.17	76,536.00	88,151.57	80,788.00	72,967.09
495	3200	240	Tuition Reimbursements	8,695.96	8,075.00	7,718.27	7,038.00	10,546.11
496	3200	250	Unemployment Compensation	1,442.74	1,243.00	822.09	483.00	95.89
497	3200	260	Workers Compensation	9,131.91	8,413.61	8,594.81	8,480.00	7,593.19
498	3200	200	Total Benefits	412,816.07	382,831.61	378,934.63	322,637.00	322,448.44
499	3200	300	Purch Prof & Tech Svcs	247,373.09	203,542.00	109,366.20	188,055.00	95,450.50
500	3200	400	Purch Property Svcs	31,320.21	17,075.00	22,175.47	38,050.00	22,127.04
501	3200	500	Other Purch Svcs					
502	3200	520	Insurance - General		10,784.00	7,250.40		10,362.00
503	3200	550	Printing & Binding					
504	3200	580	Travel		4,776.00	12,251.49	15,806.00	12,612.39
505	3200	590	Other Purch Svcs	7,872.72				
506	3200	500	Total Other Purchased Services	7,872.72	15,560.00	19,501.89	15,806.00	22,974.39

	A	B	C	F	G	H	I	J
1	GVSD		AFR & Audit	1011	0910	0809	0708	0607
2	All		General Fund Expenditures	Expend	Expend	Expend	Expend	Expend
3				AFR	AFR	AFR	AFR	AFR
507	3200	600	Supplies					
508	3200	610	General Supplies	776,035.26	884,373.00	795,244.70	899,201.00	831,651.96
509	3200	640	Books & Periodicals					
510	3200	600	Total Supplies	776,035.26	884,373.00	795,244.70	899,201.00	831,651.96
511	3200	700	Property	0.00	2,281.00	0.00	0.00	0.00
512	3200	800	Other Objects	35,760.07	36,208.00	33,919.03	40,469.00	31,643.18
513	3200	900	Other	0.00	0.00	0.00	0.00	0.00
514	3200		Total	2,679,195.51	2,691,601.61	2,496,930.09	2,587,665.00	2,295,619.55
515								
516	3300		Community Services					
517	3300	300	Purch Prof & Tech Svcs			114,056.57		83,536.21
518	3300	600	Supplies					
519	3300	610	General Supplies			93,831.57		85,672.49
520	3300	640	Books & Periodicals					
521	3300	600	Total Supplies	0.00	0.00	93,831.57	0.00	85,672.49
522	3300	700	Property					
523	3300	800	Other Objects					
524	3300		Total	0.00	0.00	207,888.14	0.00	169,208.70
525	3000		Total 3000 Operation of Noninstructional Svcs	2,679,195.51	2,691,601.61	2,704,818.23	2,587,665.00	2,464,828.25
526								
527	4000		Property Acquisition Services					
528	4000	100	Personal Svcs - Sals					
529	4000	200	Personal Svcs-Employee Benef					
530	4000	210	Grp Ins - Contracted Provider					
531	4000	220	Social Security Contributions					
532	4000	230	Retirement Contributions					
533	4000	240	Tuition Reimbursements					
534	4000	250	Unemployment Compensation					
535	4000	260	Workers Compensation					
536	4000	200	Total Benefits	0.00	0.00	0.00	0.00	0.00
537	4000	300	Purch Prof & Tech Svcs					
538	4000	400	Purch Property Svcs					
539	4000	500	Other Purch Svcs					
540	4000	520	Insurance - General					
541	4000	550	Printing & Binding					
542	4000	580	Travel					
543	4000	500	Total Other Purchased Services	0.00	0.00	0.00	0.00	0.00
544	4000	600	Supplies					
545	4000	610	General Supplies					
546	4000	640	Books & Periodicals					
547	4000	600	Total Supplies	0.00	0.00	0.00	0.00	0.00

	A	B	C	F	G	H	I	J
1	GVSD		AFR & Audit	1011	0910	0809	0708	0607
2	All		General Fund Expenditures	Expend	Expend	Expend	Expend	Expend
3				AFR	AFR	AFR	AFR	AFR
584	Objects 800 & 900 Reclassification Detail:							
585		800	Total other objects	4,820,707.53	4,147,022.46	4,434,352.55	5,405,013.00	9,002,363.65
586		900	Total other	6,225,779.00	7,669,173.00	6,089,957.00	5,151,722.00	1,196,218.04
587			Total 800 & 900	11,046,486.53	11,816,195.46	10,524,309.55	10,556,735.00	10,198,581.69
588								
589			Debt Service & Fund Transfers (5000 Function)					
590	5100		Interest	4,728,602.86	4,059,517.00	4,350,172.83	5,337,327.00	8,920,978.96
591	5100		Principal	5,800,000.00	6,180,157.00	6,089,957.00	5,151,722.00	1,196,218.04
592	5100		Total Debt Service	10,528,602.86	10,239,674.00	10,440,129.83	10,489,049.00	10,117,197.00
593	5200		Fund transfers	425,779.00	1,489,016.00	0.00	0.00	0.00
594	5900		Contingency reserve					
595	5000		subtotal 5000 function	10,954,381.86	11,728,690.00	10,440,129.83	10,489,049.00	10,117,197.00
596			Membership dues and fees (all other Functions)	92,104.67	87,505.46	84,179.72	67,686.00	81,384.69
597			Total 800 & 900, reclassified	11,046,486.53	11,816,195.46	10,524,309.55	10,556,735.00	10,198,581.69
598								
599	Object 200 Detail (Employee Benefits)							
600		210	Group health insurance	8,055,114.09	7,638,894.40	6,431,406.69	6,107,271.00	5,608,586.62
601		220	Social security	3,134,145.24	3,196,478.06	3,040,136.12	2,825,838.00	2,599,330.39
602		230	Retirement	3,138,402.86	2,817,850.79	3,151,420.04	2,783,924.00	2,587,354.28
603		240	Tuition	316,590.44	303,362.56	262,309.79	242,537.00	373,640.54
604		250	Unemployment compensation insurance	52,523.93	46,360.43	27,935.18	16,628.00	3,420.58
605		260	Workers compensation insurance	333,670.13	309,010.78	293,185.14	292,392.00	269,485.12
606			Total cost of employee benefits	15,030,446.69	14,311,957.02	13,206,392.96	12,268,590.00	11,441,817.53



Garnet Valley School District

Selected Indicators: Data History

Section F

Human Resource Indicators

Students & Staffing Indicators

Demographic, Economic & Wealth Indicators

Tax Reliance & Tax Risk Indicators

Debt Indicators

	A	B	C	D	F	G	H	I	J	K	L
1											
2								Selected Financial & Related Data			
3					Budget	Budget	AFR&Audit	AFR&Audit	AFR&Audit	AFR&Audit	AFR&Audit
4									All Kgartn to Conc		New Concord Opens
5					1213	1112	1011	0910	0809	0708	0607
200	Debt Indicators										
201				General obligation bonds	\$78,651,546	\$82,181,546	\$85,826,546	\$89,271,546	\$92,436,546	\$95,571,546	\$93,781,845
202				General obligation notes	\$13,947,000	\$14,440,000	\$14,848,000	\$15,173,000	\$15,415,000	\$15,578,000	\$15,922,000
203				Capital lease rental payable SPSBA (Bethel Springs)	\$14,110,000	\$14,970,000	\$15,790,000	\$16,570,000	\$17,325,000	\$18,045,000	\$18,735,000
204				subtotal - debt obligations outstanding	\$106,708,546	\$111,591,546	\$116,464,546	\$121,014,546	\$125,176,546	\$129,194,546	\$128,438,845
205				Other long-term obligations:							
206				Deferred amounts: refundings, premiums and discounts	(\$1,687,777)	(\$1,687,777)	(\$1,687,777)	(\$1,860,429)	(\$2,083,117)	(\$2,260,772)	(\$2,438,427)
207				Early retirement incentive	\$1,790,430	\$2,281,258	\$3,635,741	\$2,861,995	\$1,756,580	\$1,955,350	\$2,457,285
208				Compensated absences	\$2,739,280	\$2,739,280	\$2,685,641	\$2,494,730	\$2,651,285	\$2,775,467	\$2,257,402
209				Other post-employment benefits (OPEB) eff. 06302010	\$963,458	\$839,864	\$672,259	\$485,280			
210				Total debt outstanding	\$110,513,937	\$115,764,171	\$121,770,410	\$124,996,122	\$127,501,294	\$131,664,591	\$130,715,105
211											
212	Debt Service Only (no fund transfers or refunds of prior year receipts)										
213				Principal	\$6,495,838	\$6,413,000	\$5,801,465	\$5,001,653	\$4,751,641	\$4,085,726	\$3,644,386
214				Interest (per statement of net assets - audit)	\$4,107,867	\$4,478,007	\$4,721,198	\$5,237,187	\$5,688,489	\$6,403,323	\$6,472,811
215				Total debt service per AFR debt service	\$10,603,705	\$10,891,007	\$10,522,663	\$10,238,840	\$10,440,130	\$10,489,049	\$10,117,197
216											
217											
218		DL		Gen. Oblig. debt limit	\$175,614,080	\$170,640,449	\$169,624,308	\$146,871,063	\$134,618,152	\$122,037,853	\$110,337,410
219		DC		Debt capacity: (G.O. debt limit less G.O. debt outstanding, excl. lease rental)	\$83,015,534	\$74,018,903	\$68,949,762	\$42,426,517	\$26,766,606	\$10,888,307	\$633,565
220		DMV		Gen. Oblig. debt outstanding / market value	3.53%	3.97%	4.28%	5.16%	5.56%	6.61%	7.01%
221		DAV		Gen. Oblig. debt outstanding / assessed value	4.60%	4.80%	4.95%	5.24%	5.54%	6.09%	6.34%
222		DPS		Gen. Oblig. debt outstanding per student	\$22,194	\$23,210	\$24,158	\$25,024	\$26,303	\$26,899	\$27,995
223		DSS		Gen. Oblig. debt service per student	\$2,205	\$2,265	\$2,183	\$2,117	\$2,194	\$2,184	\$2,205
224		DBR		Debt burden coverage ratio (total revenue / total debt service)	7.95	7.53	7.57	7.64	7.10	6.86	6.58
225		TIE		Times interest earned ratio (tot rev - tot exp+ interest) / interest	100.00%	90.41%	82.03%	141.17%	92.40%	119.49%	102.61%
226		DSCR		Debt svc coverage ratio (tot rev - tot exp+debt svc) / debt svc	100.00%	96.06%	91.94%	121.06%	95.86%	111.90%	101.67%



Garnet Valley School District

Selected Departmental Revenues, Costs, & Related Data History

Section G

Revenue
Expense
State FICA & PSERS
Reimbursement
Subsidies
Charter Schools
Special Education

Community College
Administration
Legal
Business Office
Maintenance
Transportation
Food Service

	A	B	C	D	E	F	H	I	J	K	L	M	N
1							Selected Departmental Revenues, Costs, & Related Data						
2							Budget	Budget -	AFR&Audit	AFR&Audit	AFR&Audit	AFR&Audit	AFR&Audit
3								Estimate			All Kgartn		New Concord
4						Memo:					to Conc		Opens
5					Ref,	Acct	1213	1112	1011	0910	0809	0708	0607
					Func	Obj							
43				Revenue per student %									
44				Regular property tax	6111		77.31%	77.66%	75.92%	76.26%	74.96%	73.90%	74.36%
45				DCCC property tax	6111		0.27%	0.29%	0.29%	0.31%	0.28%	0.28%	0.28%
46				Total property tax	6111		77.59%	77.95%	76.22%	76.56%	75.23%	74.18%	74.64%
47				All other local revenues	6000		6.84%	7.05%	8.98%	8.73%	9.59%	11.84%	11.04%
48				Total local revenues	6000		84.43%	85.00%	85.20%	85.29%	84.82%	86.02%	85.68%
49				State revenues	7000		14.37%	13.76%	13.28%	13.49%	14.21%	13.14%	13.62%
50				Federal revenues	8000		1.21%	1.24%	1.51%	1.22%	0.97%	0.84%	0.70%
51				Other financing sources and transfers	9000		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52				Total revenue per student %			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
53													
54				Expenditure transfer, and reserve summary:									
55				Expenditure transfer, and reserve summary \$:									
56				Instruction	1000		\$48,181,302	\$47,797,403	\$46,934,783	\$43,477,375	\$41,201,031	\$39,244,494	\$35,635,628
57				Instructional support	2000		\$22,504,978	\$20,993,878	\$20,354,361	\$19,660,125	\$20,169,733	\$18,426,707	\$18,164,119
58				Student activities and community (see offsetting fees)	3000		\$2,917,388	\$2,746,814	\$2,679,196	\$2,691,602	\$2,704,818	\$2,587,665	\$2,464,828
59				Debt service	5100		\$10,646,705	\$10,946,507	\$10,528,603	\$10,239,674	\$10,440,130	\$10,489,049	\$10,117,197
60				Interfund transfers (one-time ARRA federal stimulus funds)	5200		\$0		\$425,779	\$1,489,016			
61				Reserve contingency	5900		\$0		\$0		\$0	\$0	\$0
62				Total debt service, transfers and reserve	5000		\$10,646,705	\$10,946,507	\$10,954,382	\$11,728,690	\$10,440,130	\$10,489,049	\$10,117,197
63				Total expenditures and transfers and reserve			\$84,250,373	\$82,484,602	\$80,922,722	\$77,557,792	\$74,515,711	\$70,747,915	\$66,381,772
64				Less: interfund transfers			\$0	\$0	(\$425,779)	(\$1,489,016)	\$0	\$0	\$0
65				Net expenditures and reserve			\$84,250,373	\$82,484,602	\$80,496,943	\$76,068,776	\$74,515,711	\$70,747,915	\$66,381,772
66													
67				Expenditure transfer, and reserve summary %:									
68				Instruction	1000		57.19%	57.95%	58.00%	56.06%	55.29%	55.47%	53.68%
69				Instructional support	2000		26.71%	25.45%	25.15%	25.35%	27.07%	26.05%	27.36%
70				Student activities and community (see offsetting fees)	3000		3.46%	3.33%	3.31%	3.47%	3.63%	3.66%	3.71%
71				Debt service	5100		12.64%	13.27%	13.01%	13.20%	14.01%	14.83%	15.24%
72				Interfund transfers (one-time ARRA federal stimulus funds)	5200		0.00%	0.00%	0.53%	1.92%	0.00%	0.00%	0.00%
73				Reserve contingency	5900		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
74				Total debt service, transfers and reserve	5000		12.64%	13.27%	13.54%	15.12%	14.01%	14.83%	15.24%
75				Total expenditures and transfers and reserve			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
76													
77				Expenditure transfer, and reserve summary per student \$									
78				Instruction	1000		\$10,021.07	\$9,941.22	\$9,735.49	\$8,990.36	\$8,657.50	\$8,170.83	\$7,767.14
79				Instructional support	2000		\$4,680.74	\$4,366.45	\$4,222.02	\$4,065.37	\$4,238.23	\$3,836.50	\$3,959.05
80				Student activities and community (see offsetting fees)	3000		\$606.78	\$571.30	\$555.73	\$556.58	\$568.36	\$538.76	\$537.23
81				Debt service	5100		\$2,214.37	\$2,276.73	\$2,183.90	\$2,117.39	\$2,193.77	\$2,183.85	\$2,205.14
82				Interfund transfers (one-time ARRA federal stimulus funds)	5200		\$0.00	\$0.00	\$88.32	\$307.90	\$0.00	\$0.00	\$0.00
83				Reserve contingency	5900		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
84				Total debt service, transfers and reserve	5000		\$2,214.37	\$2,276.73	\$2,272.22	\$2,425.29	\$2,193.77	\$2,183.85	\$2,205.14
85				Total expenditures and transfers and reserve per student			\$17,522.96	\$17,155.70	\$16,785.46	\$16,037.59	\$15,657.85	\$14,729.94	\$14,468.56

	A	B	C	D	E	F	H	I	J	K	L	M	N
1							Selected Departmental Revenues, Costs, & Related Data						
2							Budget	Budget -	AFR&Audit	AFR&Audit	AFR&Audit	AFR&Audit	AFR&Audit
3								Estimate			All Kgartn		New Concord
4					Ref,	Acct:					to Conc		Opens
5					Func	Obj	1213	1112	1011	0910	0809	0708	0607
186				Business Office Dept									
187				Wages	2500	100	\$748,500	\$730,500	\$685,794	\$659,582	\$633,527	\$597,554	\$580,330
188				Benefits	2500	200	\$274,850	\$263,000	\$242,383	\$225,511	\$210,994	\$177,945	\$193,050
189				Less: benefit subsidy offset	2500	200	(\$65,800)	(\$51,160)	(\$45,390)	(\$40,320)	(\$38,640)	(\$41,970)	(\$38,710)
190				Subtotal wages and benefits			\$957,550	\$942,340	\$882,787	\$844,773	\$805,881	\$733,529	\$734,670
191				Purchased prop svcs: copiers, printers, Tenex, mail	2500	400	\$97,000	\$97,000	\$109,429	\$86,650	\$96,053	\$143,911	\$116,891
192				Communications, postage	2500	530	\$10,350	\$10,350	\$10,230	\$11,303	\$11,486	\$12,406	\$9,887
193				Advertising	2500	540					\$491	\$1,108	\$796
194				Printing & binding	2500	550	\$450	\$450	\$424	\$1,152	\$832	\$1,207	
195				Staff development	2500	580	\$750	\$750	\$2,331	\$1,607	\$4,579	\$2,698	\$1,374
196				Other svcs: eg fix assets, actuary, assmnt appraisals	2500	590	\$500	\$1,250	\$24,104	\$9,647	\$3,026		\$6,405
197				Supplies, paper, forms, toner, general office	2500	610	\$24,000	\$24,000	\$24,837	\$17,769	\$18,964	\$18,917	\$35,233
198				Books & periodicals	2500	640	\$1,900	\$1,900		\$1,876	\$1,935	\$1,646	\$2,035
199				Equipment	2500	700			\$20			\$3,339	
200				Dues, fees, memberships	2500	800	\$1,000	\$1,000	\$125	\$1,277	\$3,619		\$1,721
201				Subtotal all other costs			\$135,950	\$136,700	\$171,500	\$131,281	\$140,985	\$185,232	\$174,342
202				Total cost net of benefit subsidy offset	2500		\$1,093,500	\$1,079,040	\$1,054,287	\$976,054	\$946,866	\$918,761	\$909,012
203													
204				Wage & benefit cost allocation by program activity:									
205				Payroll	2500	0.1017	\$97,399	\$95,843	\$89,790	\$85,916	\$81,969	\$74,609	\$74,725
206				MIS Data processing: incl Gen Fd PR Bids Taxes Absences	2500	0.0971	\$92,940	\$91,464	\$85,683	\$81,994	\$78,219	\$71,196	\$71,307
207				Budgeting & financial planning	2500	0.0906	\$86,710	\$85,333	\$79,940	\$76,498	\$72,976	\$66,424	\$66,527
208				Transportation	2500	0.0608	\$58,173	\$57,249	\$53,631	\$51,322	\$48,959	\$44,563	\$44,633
209				Maintenance	2500	0.0607	\$58,075	\$57,153	\$53,541	\$51,235	\$48,877	\$44,489	\$44,558
210				Board communications: presentations, agendas	2500	0.0603	\$57,692	\$56,776	\$53,188	\$50,898	\$48,554	\$44,195	\$44,264
211				Accounts payable	2500	0.0585	\$56,050	\$55,160	\$51,674	\$49,449	\$47,172	\$42,937	\$43,004
212				Audit	2500	0.0558	\$53,436	\$52,587	\$49,264	\$47,143	\$44,972	\$40,935	\$40,998
213				Health benefits; enrollment, claims	2500	0.0477	\$45,719	\$44,993	\$42,150	\$40,335	\$38,478	\$35,023	\$35,078
214				Reception	2500	0.0447	\$42,815	\$42,135	\$39,472	\$37,772	\$36,033	\$32,798	\$32,849
215				Accounting, bookkeeping, bank reconciliations	2500	0.0384	\$36,741	\$36,158	\$33,873	\$32,414	\$30,922	\$28,146	\$28,189
216				Food Svc	2500	0.0383	\$36,657	\$36,075	\$33,795	\$32,340	\$30,851	\$28,081	\$28,125
217				Student funds: including athletics & trusts	2500	0.0335	\$32,121	\$31,611	\$29,613	\$28,338	\$27,033	\$24,606	\$24,645
218				Refunds, tax collector correspondence	2500	0.0259	\$24,801	\$24,407	\$22,864	\$21,880	\$20,872	\$18,998	\$19,028
219				Registration	2500	0.0197	\$18,895	\$18,595	\$17,420	\$16,670	\$15,902	\$14,475	\$14,497
220				Property casualty insurance & claims	2500	0.0163	\$15,566	\$15,319	\$14,351	\$13,733	\$13,100	\$11,924	\$11,943
221				Child accounting	2500	0.0140	\$13,369	\$13,157	\$12,325	\$11,795	\$11,252	\$10,242	\$10,257
222				Fuel bids, maintenance	2500	0.0115	\$11,056	\$10,880	\$10,193	\$9,754	\$9,305	\$8,469	\$8,482
223				Fuel bids, transportation	2500	0.0115	\$11,056	\$10,880	\$10,193	\$9,754	\$9,305	\$8,469	\$8,482
224				TSAs	2500	0.0109	\$10,433	\$10,268	\$9,619	\$9,205	\$8,781	\$7,993	\$8,005
225				Cash management & investment	2500	0.0083	\$7,960	\$7,834	\$7,339	\$7,023	\$6,699	\$6,098	\$6,107
226				Administration including tax appeals	2500	0.0083	\$7,960	\$7,834	\$7,339	\$7,023	\$6,699	\$6,098	\$6,107
227				Retirement	2500	0.0081	\$7,780	\$7,657	\$7,173	\$6,864	\$6,548	\$5,960	\$5,969
228				Free & reduced applications	2500	0.0077	\$7,397	\$7,280	\$6,820	\$6,526	\$6,225	\$5,667	\$5,675
229				Absence reporting	2500	0.0077	\$7,390	\$7,273	\$6,813	\$6,520	\$6,220	\$5,661	\$5,670
230				CBA contract : interpretation grievances, negots	2500	0.0064	\$6,136	\$6,039	\$5,657	\$5,413	\$5,164	\$4,700	\$4,708
231				Capital projects, fixed assets & debt administration	2500	0.0055	\$5,307	\$5,222	\$4,892	\$4,682	\$4,466	\$4,065	\$4,072
232				Community communications: VOV, mail,presentations	2500	0.0055	\$5,307	\$5,222	\$4,892	\$4,682	\$4,466	\$4,065	\$4,072



Garnet Valley School District

Resource Data

Section H

Student Enrollment

Charter School Enrollment

Staffing:

History by Position (FTEs)

By Year (summary)

By Building (current year FY 2012-2013)

Business Office Department:

Program Activity Costs Allocated by Time
(descending dollars)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1								Staffing Full Time Equivalents (FTEs)							
2				FTE	FTE	FTE						All Kgartn		New	
3				Calc	Calc	Calc						to Conc		Concord	
4				Hrs/	Days/	Hrs								Opens	
5				Day	Yr	Yr		1213	1112	1011	0910	0809	0708	0607	
153			Summary General Fund FTEs by Group and Sub-Group:												
154			Admin Group												
155			Direct administrative staff					23.00	23.00	23.00	23.00	23.00	22.00	21.00	
156			Indirect (supporting) administrative staff					26.00	26.00	27.00	27.00	26.00	24.00	23.00	
157			Subtotal					49.00	49.00	50.00	50.00	49.00	46.00	44.00	
158															
159			Teachers Group					398.88	402.69	406.69	406.69	393.52	377.79	356.99	
160															
161			Support Personnel Group												
162			Paraprofessionals, nurse paras, job coaches					196.94	200.74	204.12	197.36	196.42	181.00	160.20	
163			Technical Support Staff (TSS)					7.00	7.00	7.00	7.00	7.00	7.00	4.54	
164			Secretaries, clerks					30.73	30.86	30.86	30.86	29.86	29.74	29.74	
165			Maintenance Staff					46.00	47.00	47.00	47.00	45.50	45.00	44.00	
166			Transportation Staff					60.27	60.86	60.86	60.86	61.10	60.31	52.27	
167			Subtotal support personnel					340.95	346.46	349.84	343.08	339.88	323.04	290.75	
168															
169			Total General Fund FTEs by Group and Sub-Group					788.83	798.15	806.53	799.77	782.40	746.83	691.73	
170			Food Service Staff (Separate Fund - Self Supporting)					39.11	40.11	40.11	40.11	40.11	40.11	39.20	
171			Total district staff					827.94	838.26	846.64	839.88	822.52	786.94	730.93	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1			Summary FTEs by Location, FY 12-13:					Total	Concord	BSES	GVES	GVMS	GVHS	Ed Ctr	Maint	Transp
2			Teachers, Nurses, Librarians, Counselors					398.88	70.29	48.60	69.38	94.20	116.41			
3			Admin-Direct:													
4			Superintendent					1.00						1.00		
5			Asst Super; Dir of Elem Ed					2.00						2.00		
6			Principals, Asst Principals					12.00	2.00	1.00	2.00	3.00	4.00			
7			Dir of Spec Ed, Business, Tech, Ops					4.00						4.00		
8			Athletic Director					1.00					1.00			
9			HR Supvsr, Maint & Transp Supvsrs					3.00						1.00	1.00	1.00
10			Admin-In-direct:													
11			Bd Sec, HR Sec, Business Ofc					7.00						7.00		
12			Assistant Directors: Special Ed & PPS					2.00						2.00		
13			Psychologists					5.00	1.00	1.00	1.00	1.00	1.00			
14			SAP Coordinator, Therapists, Social Worker					5.00						5.00		
15			Curriculum					2.00						2.00		
16			Network Engr, MIS, Technician					3.00					2.00	1.00		
17			Maint & Transp Asst Supervisors					2.00							1.00	1.00
18			Support:													
19			Secretaries & Clerks					30.73	2.75	2.00	2.87	3.87	8.24	8.07	1.53	1.40
20			Paraprofessionals					196.94	53.91	24.24	39.14	27.29	52.36			
21			Technical Support Staff (TSS)					7.00	1.00	1.00	1.00	1.00	2.00	1.00		
22			Maintenance - mechanics					9.00	1.00	1.00	1.00	1.00	2.00			3.00
23			Maintenance - custodians					37.00	6.00	5.00	6.00	9.00	6.00	1.00		4.00
24			Transportation - mechanics					2.00								2.00
25			Transportation - drivers					58.28								58.28
26			Subtotals					788.83	137.95	83.84	122.39	140.36	195.01	35.07	3.53	70.68
27			Food Service (HS includes Pennington)					39.11	5.05	4.61	7.55	10.18	11.72			
28			Totals					827.94	143.00	88.45	129.94	150.54	206.73	35.07	3.53	70.68

	A	B	C	D	E	F	G	H	I	J
115	Business Office Wage Allocation in Descending Dollars			% of Total	\$	Cum %	Cum \$			
116	Business Office Department Key Programs (key program activities are > \$5,700 in allocated wage costs and are 90+% of total wage cost)									
117			Payroll processing	10.1713%	69,771.33	10.1713%	69,771.33	1		
118			Software administration: incl Gen Fd, Bids,PR, Absences, Tax	9.7060%	66,579.82	19.8773%	136,351.15	2		
119			Budgeting & financial planning services	9.0554%	62,115.77	28.9327%	198,466.92	3		
120			Transportation dept. supervision	6.0752%	41,673.37	35.0079%	240,140.29	4		
121			Maintenance dept. supervision	6.0650%	41,603.47	41.0729%	281,743.76	5		
122			Board communications: presentations, agendas	6.0250%	41,329.22	47.0979%	323,072.98	6		
123			Accounts payable processing	5.8535%	40,152.75	52.9514%	363,225.73	7		
124			Audit services	5.5805%	38,279.97	58.5319%	401,505.70	8		
125			Employee health benefit processing: enrollment, claims	4.7746%	32,752.26	63.3065%	434,257.96	9		
126			Reception services	4.4713%	30,671.51	67.7778%	464,929.47	10		
127			Monthly accounting, bookkeeping, bank reconciliations	3.8370%	26,320.60	71.6148%	491,250.07	11		
128			Food service dept. supervision & administration	3.8282%	26,259.86	75.4430%	517,509.93	12		
129			Student activities, athletics, &, trust funds processing	3.3545%	23,010.30	78.7975%	540,520.23	13		
130			Property tax refund processing tax collector correspondence	2.5900%	17,766.44	81.3875%	558,286.67	14		
131			Registration services	1.9733%	13,536.09	83.3608%	571,822.76	15		
132			Property casualty insurance & claims processing	1.6256%	11,150.71	84.9864%	582,973.47	16		
133			Child accounting services	1.3962%	9,577.19	86.3826%	592,550.66	17		
134			Fuel & power bid administration: Maintenance	1.1546%	7,920.12	87.5372%	600,470.78	18		
135			Fuel bid administration: Transportation	1.1546%	7,920.12	88.6918%	608,390.90	19		
136			Employee Tax Shelter Annuity (TSAs) administration	1.0896%	7,474.15	89.7814%	615,865.05	20		
137			Cash management & investment services	0.8313%	5,702.49	90.6127%	621,567.54	21		
138			Other administrative costs, including tax appeals	0.8313%	5,702.49	91.4440%	627,270.03	22		

	A	B	C	D	E	F	G	H	I	J
139				% of Total	\$	Cum %	Cum \$			
140	Other Business Office Department Program Activities, (< \$5,700 in allocated wage cost)									
141			Retirement processing	0.8125%	5,573.32	92.2565%	632,843.35	23		
142			Free & reduced meal application processing	0.7725%	5,299.38	93.0290%	638,142.73	24		
143			Employee absence processing	0.7718%	5,294.32	93.8008%	643,437.05	25		
144			CBA contract : interpretation grievances, negots administration	0.6408%	4,395.65	94.4416%	647,832.70	26		
145			Capital projects, fixed assets & debt administration	0.5542%	3,801.66	94.9958%	651,634.36	27		
146			Community communications: VOV, mail,presentations	0.5542%	3,801.66	95.5500%	655,436.02	28		
147			Administer: business office, maint, transp, food svc. depts.	0.5542%	3,801.66	96.1042%	659,237.68	29		
148			Property tax data entry services	0.5488%	3,764.85	96.6530%	663,002.53	30		
149			Unemployment compensation (UC) administration	0.5488%	3,764.85	97.2018%	666,767.38	31		
150			Workers Compensation (WC) administration	0.5488%	3,764.85	97.7506%	670,532.23	32		
151			Food service subsidy processing	0.4654%	3,192.40	98.2160%	673,724.63	33		
152			Vendor bid processing, purchase, and contract administration	0.3854%	2,643.89	98.6014%	676,368.52	34		
153			Property tax homestead processing & administration	0.3456%	2,370.70	98.9470%	678,739.22	35		
154			Staff training	0.2771%	1,900.83	99.2241%	680,640.05	36		
155			Life & disability insurance administration	0.2760%	1,893.37	99.5001%	682,533.42	37		
156			Resident census data reporting - inter district	0.2322%	1,593.11	99.7323%	684,126.53	38		
157			Mail, fax, & copier machines administration	0.1458%	999.92	99.8781%	685,126.45	39		
158			W2 group life insurance calculations	0.1219%	836.00	100.0000%	685,962.45	40		
159			Business office dept. program wages, descending \$	100.0000%	685,962.45					