

Dr. Donald J. Wills, Superintendent of Schools
Mr. Wayne Wismar, Business Manager/Board Secretary
Mr. Matthew Meakin, Senior High School Principal
Mr. Eric A. Naylor, Maple Avenue Middle School Principal
Ms. Teresa Ader-Doumont, Alloway Creek Intermediate School Principal
Ms. Pamela Mitchell, Rolling Acres Elementary School Principal



Littlestown Area School District

GENERAL FUND BUDGET

July 1, 2013 – June 30, 2014

Adopted June 24, 2013

Board of School Directors:

Mr. John Warehime, Jr., President

Mr. David Deaner, Vice-President

Mr. Thomas Paholsky, Treasurer

Mr. Tony Conover

Mrs. Diane Kagarise

Dr. Lorena Mummert

Mrs. Tammy Witkowski

Mrs. Lauren Nace

Mr. Randy Mosebrook



LITTLESTOWN AREA SCHOOL DISTRICT PREFACE

This year's proposed expenditures of \$26,725,894. This represents a 2.68% increase in budgeted expenditures. (Excluding 2012-2013 Capital Projects)

Projected revenue is \$26,725,894.

The present millage rate is 10.0371. Occupation assessment is 100%.

The Budget and Finance Committee is recommending setting the new millage rate at 10.2578, which is an increase of .2207 mills generating \$264,700 in additional revenue.

1. Millage will be 10.2578 (\$10.2578 per \$1000 of assessment).
2. One mill collects \$1,248,777 x 96% or \$1,198,826.
3. Budget increase from 2012-2013 to 2013-2014 is 2.68%.
4. Revenue from local effort is 58.07%.
5. Revenue from state, federal and other effort is 41.93%.
6. Projected fund balance at the end of the 2013-2014 school year is \$2,125,708.
7. Average residential real estate assessment for taxable properties is \$214,886.
8. Average residential real estate tax payment \$2,204. (prior to property tax reduction)
9. Average residential real estate increase \$47.43.

**LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS**

REVENUE CODE 6000 - LOCAL REVENUES

6111 - CURRENT REAL ESTATE

Estimated Assessed Value X Millage X % Collected
Adams Co- \$1,248,776,700 X 10.2578 mills (.0102578) X 96%

6112 - INTERIM REAL ESTATE

Real Estate tax for partial year assessments

6113 - PUBLIC UTILITY TAX

For non-taxed property owned by utilities (prorate share of statewide utility taxes collected)

6120 AND 6141 - PER CAPITA TAX

Residents X \$5.00 (each source); Estimated per capita @ 82% collected

6151 - EARNED INCOME TAX

1.0% of earned income (shared); Municipalities take .5 share

6152 - OCCUPATION MILLAGE TAX

Assessments X Millage
1,715,200 X 100% (1) X 71%

6153 - REAL ESTATE TRANSFER TAX

1.0% of real estate sales (shared); Municipalities take .5 share

6400 - DELINQUENT TAXES

For all tax levies

6510 - INVESTMENT EARNINGS

All investment interest earned

6820 - REVENUE - IU/STATE

Revenue from State passed through Intermediate Units

6830 - REVENUE - IU/FEDERAL

Revenue from Federal Government passed through Intermediate Units (includes IDEA-B funds)

6910 - RENTALS

Rental of School Facilities

6941 - TUTION/LOCAL

Out-of-district students (direct payments)

6944 - RECEIPTS OTHER LEA'S

Mainstreaming Charges to Other Districts

6990 - MISCELLANEOUS REVENUE

Revenue not in other categories

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Revenue Budget

6000 LOCAL REVENUES					
CODE	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
6111	CURR REAL ESTATE	\$10,473,374.77	\$10,927,558.23	\$11,106,362.00	\$11,413,506.00
6112	INTERIM REAL EST	\$12,652.94	\$0.00	\$35,000.00	\$20,000.00
6113	PUBLIC UTIL REALTY	\$19,319.82	\$17,915.32	\$19,000.00	\$19,200.00
6120	SECT 679 PER CAP	\$42,738.20	\$41,905.40	\$42,500.00	\$42,500.00
6141	SECT 511 PER CAP	\$42,458.90	\$41,905.40	\$42,500.00	\$42,500.00
6143	CURR LOCAL SERV TAX	\$20,686.28	\$22,309.12	\$20,000.00	\$22,400.00
6151	EARNED INC TAX	\$1,283,530.97	\$1,523,945.78	\$1,350,000.00	\$1,525,000.00
6152	OCCUP MILL TAX	\$1,321,154.20	\$1,290,765.00	\$1,217,792.00	\$1,290,000.00
6153	REAL EST TRANS	\$174,404.04	\$139,460.82	\$175,000.00	\$150,000.00
6400	DELINQUENT TAXES	\$626,783.35	\$544,039.54	\$590,000.00	\$575,000.00
6510	INVEST EARNINGS	\$11,107.19	\$8,903.52	\$8,000.00	\$8,000.00
6710	ADMISSIONS	\$41,411.95	\$57,954.88	\$39,000.00	\$60,000.00
6820	REV IU-STATE	\$0.00	\$0.00	\$0.00	\$0.00
6830	REV IU-FEDERAL	\$241,813.00	\$224,185.00	\$210,000.00	\$206,000.00
6831	REV IU-FED SDFS	\$152,264.88	\$0.00	\$31,680.00	\$31,700.00
6833	ARRA IDEA PART B	\$62,728.60	\$23,215.06	\$0.00	\$0.00
6910	RENTALS	\$24,614.07	\$34,155.05	\$25,000.00	\$35,000.00
6941	TUITION - LOCAL	\$4,070.00	\$3,180.00	\$4,000.00	\$3,200.00
6942	SUMMER SCHOOL TUITI	\$5,290.00	\$4,299.86	\$5,000.00	\$4,300.00
6943	ADULT ED TUITION	\$1,770.00	\$1,212.00	\$0.00	\$0.00
6944	RECEIPTS - OTHER LEA	\$69,574.44	\$56,350.49	\$50,000.00	\$56,000.00
6990	MISC REVENUE	\$2,920.01	\$8,118.57	\$3,000.00	\$15,500.00
6991	REFUNDS - PRIOR YR EX	\$687.00	\$0.00	\$0.00	\$0.00
Totals		\$14,635,354.61	\$14,971,379.04	\$14,973,834.00	\$15,519,806.00

**LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS**

REVENUE CODE 7000 - STATE REVENUES

7110 - BASIC INSTRUCTION SUBSIDY

Based upon data provided in Governor's budget

7140 CHARTER SCHOOL SUBSIDY

Reimbursement for Charter School Tuition Expenses

7160 - TUTION/STATE

Tuition received from State for foster children placed by State agencies

7210 - HOMEBOUND

Based on \$4.00/hr. x aid ration for services provided 2 years prior

7220 - VOCATIONAL EDUCATION

Money received from the State for students in district-operated programs

7240 - DRIVERS EDUCATION

\$35.00 per student trained

7250 - MIGRANT CHILDREN

\$1.00 per day for each student certifies as migratory

7270 - SPECIAL EDUCATION

Based upon data provided in Governor's budget

7310 - TRANSPORTATION

Part of the Governor's Student Achievement Education Block Grant

7320 - DEBT SERVICE REIMBURSEMENT

	<u>Annual Pmt</u>	<u>Reim%</u>	<u>Aid Ratio</u>	<u>State Share</u>
Proj# 072601	\$1,879,581	.3016	.4952 (est)=	\$280,451

7330 - MEDICAL/DENTAL

Revenue fro Health Service Expenditures

Includes: Medical, Dental, Nurse and Act 25 Health Services

7340 - PROPERTY TAX REDUCTION

Deduction to residents for real estate taxes based on gambling proceeds and reimbursed to the District by the State

7500 - EXTRA GRANTS

Accountability Block Grant

7810/7820 - SUBSIDEIES FOR STATE-PAID BENEFITS

7810 - Part of the Governor's Student Achievement Education Block Grant

7820 - State Share (50%) of Retirement Contributions

7920 - CLASSROOMS FOR THE FUTURE

State support for enhancement of computer technology education

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Revenue Budget

7000 STATE REVENUES					
CODE	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
7110	BASIC SUBSIDY	\$5,316,025.19	\$5,959,162.38	\$5,959,162.00	\$6,066,549.00
7140	CHARTER SCHOOL SUB	\$113,265.42	\$0.00	\$0.00	\$0.00
7160	TUITION - STATE	\$0.00	\$11,750.86	\$0.00	\$0.00
7210	HOMEBOUND INSTR	\$0.00	\$0.00	\$0.00	\$0.00
7220	VOCATIONAL EDUC	\$87,259.20	\$110,501.73	\$111,352.00	\$110,500.00
7230	ALTERNATIVE EDUCATI	\$0.00	\$0.00	\$0.00	\$0.00
7240	DRIVER EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00
7250	MIGRANT CHILDREN	\$0.00	\$40.00	\$0.00	\$0.00
7270	SPECIAL EDUCATION	\$1,252,459.42	\$1,252,459.42	\$1,252,459.00	\$1,245,718.00
7310	TRANSPORTATION	\$351,534.83	\$371,468.88	\$603,442.00	\$400,000.00
7320	DEBT SERV REIMB	\$302,497.11	\$294,813.42	\$294,610.00	\$280,451.00
7330	MEDICAL/DENTAL	\$41,748.51	\$40,512.87	\$40,000.00	\$38,000.00
7340	PROP TAX REDUCTION	\$896,244.28	\$896,189.55	\$896,348.00	\$896,348.00
7500	EXTRA GRANTS	\$344,516.60	\$134,604.00	\$0.00	\$0.00
7501	ACCOUNTABILITY	\$0.00	\$0.00	\$0.00	\$134,604.00
7810	STATE SHARE SOC SEC	\$491,844.52	\$461,788.06	\$472,000.00	\$477,826.00
7820	STATE SHARE RETIRE	\$352,846.99	\$539,359.34	\$760,000.00	\$1,043,223.00
7920	CLASSR FOR FUTURE	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$9,550,242.07	\$10,072,650.51	\$10,389,373.00	\$10,693,219.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

REVENUE CODE 8000 - FEDERAL REVENUES

8514 - NCLB - TITLE I

Remedial Program - Revised allocation & sequester

8515 - NCLB - TITLE II

Improving teacher quality - Funds estimated based on 2012/13 allocation

8521 - Vocational Education

Money used by Tech Education and Vocational Agriculture

8701 - ARRA - IDEA, PART B

Federal Stimulus Funds

8704 - ARRA - TITLE I

Federal Stimulus Funds

8705 - ARRA - TITLE II

Federal Stimulus Funds

8708 - ARRA - STATE STABILIZATION GRANT

Federal Stimulus Funds

REVENUE CODE 9000 - OTHER FINANCING SOURCES

9320 - SPECIAL REVENUE FUND TRANSFER

Usually Capital Reserve Fund Transfers

9330 - CAPITAL PROJECT FUND TRANSFER

Vary Rare

9340 - DEBT SERVICE FUND TRANSFER

Vary Rare

9400 - SALE OF SURPLUS PROPERTY

Rare

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Revenue Budget

8000 FEDERAL REVENUES

CODE	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
8514	NCLB TITLE 1	\$289,405.00	\$247,094.00	\$470,238.00	\$410,434.00
8515	NCLB TITLE II	\$90,453.00	\$76,461.00	\$79,709.00	\$73,234.00
8519	OTHER GRANTS	\$0.00	\$0.00	\$0.00	\$4,463.00
8521	VOCATIONAL EDUC	\$25,605.00	\$24,635.00	\$34,132.00	\$24,738.00
8560	ECIA TITLE 6	\$0.00	\$0.00	\$0.00	\$0.00
8690	OTH RESTRICTED FED G	\$0.00	\$0.00	\$0.00	\$0.00
8701	ARRA - IDEA, PART B	\$0.00		\$0.00	\$0.00
8703	ARRA - TITLE 1	\$61,567.14	\$29,520.63	\$0.00	\$0.00
8705	ARRA - TITLE II	\$0.00	\$0.00	\$0.00	\$0.00
8708	ARRA - STABIL. FUNDS	\$735,645.00	\$0.00	\$0.00	\$0.00
8709	ARRA EDUC JOBS FUND	\$435,672.00	\$6,756.00	\$0.00	\$0.00
	Totals	\$1,638,347.14	\$384,466.63	\$584,079.00	\$512,869.00

9000 OTHER FINANCING SOURCES

CODE	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
9200	PROCEEDS - EXT TERM	\$0.00	\$0.00	\$0.00	\$0.00
9320	SPEC REV FUND TR	\$0.00	\$0.00	\$0.00	\$0.00
9330	CAP PROJ FUND TRANS	\$0.00	\$0.00	\$0.00	\$0.00
9340	DEBT SERV FUND TRAN	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$0.00	\$0.00	\$0.00	\$0.00

Grand Total **\$25,823,943.82** **\$25,428,496.18** **\$25,947,286.00** **\$26,725,894.00**

**LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS**

FUNCTION 1100 - INSTRUCTION - REGULAR PROGRAMS

100-Salaries

Regular Teachers
Substitute Teachers
Summer Reading
Teacher Aides
Substitute Aides
Department Chairs
Teacher Induction Costs
Advanced Degrees
Retirement Bonuses
Crossing Guards
Bus Driving

300 - Purchased Professional & Technical Services

322 - Professional Educational Services - IU
324 - Employee Training
329 - Bridgewater
330 - Professional Services other than educational in support of operations
390 - Misc. other professional services

500 - Other Purchased Services

530 - Internet (Bridgewater)
561 - Mainstreaming (Regular education charges for special education students assigned to other districts)
562 - Tuition to PA Charter Schools
568 - Tuition to Private Residential Rehabilitative Institutions (In-State) and Detention Centers
580 - Travel

700- Purchase of Equipment

750 - New Equipment
760 - Replacement Equipment

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

400 - Purchased Property Services

430 - Repair of Instrument Equipment
Musical Instrument Repairs
440 - Copy Machine Leases

600 - Supplies

610 - Supplies
Rolling Acres - \$59,735
Alloway Creek - \$15,775
Maple Ave - \$35,391
High School - \$54,593
District - \$19,408
640 - Texts/Other Instructional Materials
Rolling Acres - \$4,000
Alloway Creek -
Maple Ave - \$3,597
High School - \$26,896

800 - Other Objects

810 - Dues or fees for professional memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1100		INSTRUCTION - REGULAR PROGRAMS			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$6,901,431.17	\$6,616,545.53	\$6,673,644.00	\$6,759,995.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$2,951.50	\$3,067.62	\$3,304.00	\$3,270.00
220	Social Security	\$523,931.99	\$496,205.47	\$510,534.00	\$517,140.00
230	Retirement	\$375,358.64	\$567,522.28	\$824,862.00	\$1,124,460.00
240	Tuition Reimbursement	\$112,912.00	\$88,795.00	\$102,000.00	\$132,000.00
250	Unemployment Comp	\$13,971.01	\$29,035.37	\$30,000.00	\$17,821.00
260	Workers' Comp	\$26,899.64	\$31,424.26	\$46,716.00	\$47,320.00
270	Group Insur - Self-insured	\$1,107,241.73	\$928,593.26	\$1,288,038.00	\$1,362,586.00
290	Other Benefits	\$91,242.00	\$106,995.00	\$111,000.00	\$90,264.00
300	PURCH PROF SERVICES				
322	Educ Svc-IU	\$83,394.58	\$88,894.30	\$85,000.00	\$85,000.00
324	Employee Training	\$10,247.72	\$1,495.00	\$5,000.00	\$5,000.00
329	Other Prof Educ Serv	\$0.00	\$39,228.82	\$65,000.00	\$50,000.00
330	Other Prof Serv	\$7,113.50	\$0.00	\$0.00	\$0.00
390	Other Prof Services	\$6,483.85	\$0.00	\$0.00	\$2,000.00
400	PURCH PROPERTY SERV				
410	Contracted Serv	\$0.00	\$0.00	\$1,900.00	\$1,900.00
430	Repairs	\$7,557.02	\$7,935.80	\$5,535.00	\$5,996.00
440	Rentals	\$57,662.93	\$50,011.62	\$55,000.00	\$52,000.00
500	OTHER PURCH SERVICE				
530	Communications/Postage	\$1,094.18	\$5,091.25	\$15,000.00	\$5,000.00
561	Tuition Public Sch	\$62,496.41	\$96,563.10	\$60,000.00	\$60,000.00
562	Charter Sch Tuition	\$432,389.84	\$926,020.69	\$500,000.00	\$700,000.00
568	Tuition Private Sch	\$24,612.86	\$19,664.64	\$25,000.00	\$20,000.00
580	Travel	\$3,371.29	\$575.00	\$5,017.00	\$4,067.00
600	SUPPLIES				
610	General Supplies	\$280,772.10	\$214,797.99	\$197,363.00	\$177,707.00
640	Books/Print Mat	\$253,866.29	\$137,313.06	\$168,419.00	\$244,493.04
700	PURCH OF PROPERTY				
750	Original/Additional	\$30,080.05	\$3,233.11	\$0.00	\$4,390.00
760	Replacement	\$11,603.90	\$4,045.20	\$4,168.00	\$2,365.00
810	Dues and Fees	\$1,421.25	\$939.00	\$1,027.00	\$806.00
890	Other Expenses	\$0.00			
	Totals	\$10,430,107.45	\$10,463,992.37	\$10,783,527.00	\$11,475,580.04

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1190 - FEDERAL FUNDED

100-Salaries

Regular Teachers
Teacher Aide
Substitute Teachers

NOTE: This function is used primarily for Title I

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

322 - Professional Educational Services - IUS
324 - Employee Training
330 - Professional Services other than educational in support
of operations

400 - Purchased Property Services

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - Supplies
Title I Federal Program

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1190		INSTRUCTION - OTHER PROGRAMS			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$283,102.65	\$291,280.12	\$363,865.00	\$380,223.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$180.00	\$188.69	\$210.00	\$210.00
220	Social Security	\$21,164.83	\$21,744.52	\$27,836.00	\$29,087.00
230	Retirement	\$15,664.97	\$25,131.24	\$44,974.00	\$64,372.00
240	Tuition Reimbursement	\$1,481.00	\$1,450.00	\$1,000.00	\$0.00
260	Workers' Comp	\$1,982.00	\$2,039.06	\$2,547.00	\$2,662.00
270	Group Insur - Self-insured	\$49,716.21	\$43,189.18	\$76,805.00	\$80,367.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
320	Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
322	Educ Svc-IU	\$24,295.00	\$19,550.68	\$40,000.00	\$17,578.00
324	Employee Training	\$4,530.00	\$2,730.00	\$5,000.00	\$2,850.00
329	Other Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
568	Tuition Private Sch	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$1,037.06	\$1,668.39	\$2,000.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$41,459.22	\$4,592.94	\$46,689.00	\$0.00
640	Books/Print Mat	\$1,530.59	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$238.00	\$0.00	\$0.00	\$0.00
	Totals	\$446,381.53	\$413,564.82	\$610,926.00	\$577,349.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1241 - SPECIAL EDUCATION/LEARNING SUPPORT

100-Salaries

Regular Teachers
Teacher Aides
Substitute Teachers
Substitute Aides

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

322- Professional Services in support of Instructional Programs
(mostly LIU/Schedule A)

400 - Purchased Property Services

500 - Other Purchased Services

568 - Tuition to Private Residential Rehabilitative Institutions
(In-State) and Detention Centers

600 - Supplies

610 - Supplies
Rolling Acres - \$2,300
Alloway Creek - \$665
Maple Ave - \$63
High School - \$645
640 - Texts/Other Instructional Materials
Rolling Acres -
Alloway Creek -
Maple Ave -
High School - \$500

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1241		INSTRUCTION - LEARNING SUPPORT			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$1,076,209.14	\$979,245.32	\$994,736.00	\$1,003,351.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$825.00	\$778.75	\$600.00	\$600.00
220	Social Security	\$79,644.10	\$72,416.44	\$76,097.00	\$76,756.00
230	Retirement	\$60,058.34	\$84,806.10	\$122,949.00	\$169,867.00
240	Tuition Reimbursement	\$22,417.00	\$13,433.00	\$12,000.00	\$12,000.00
250	Unemployment Comp	\$113.00	\$4,617.09	\$20,000.00	\$1,500.00
260	Workers' Comp	\$7,531.59	\$8,439.80	\$6,963.00	\$7,023.00
270	Group Insur - Self-insured	\$256,880.46	\$227,093.12	\$276,793.00	\$287,828.00
300	PURCH PROF SERVICES				
320	Prof Educ Serv	\$0.00		\$0.00	\$0.00
322	Educ Svc-IU	\$1,539,146.81	\$1,594,194.24	\$1,600,000.00	\$1,640,000.00
324	Employee Training	\$740.00	\$350.00	\$0.00	\$0.00
330	Other Prof Serv	\$1,682.50	\$3,748.66	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$16.49	\$250.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
540	Advertising	\$142.25	\$141.34	\$0.00	\$0.00
561	Tuition Public Sch	\$0.00	\$21,878.36	\$0.00	\$0.00
562	Charter Sch Tuition	\$102,408.57	\$125,900.87	\$245,000.00	\$175,000.00
568	Tuition Private Sch	\$141,225.15	\$85,193.34	\$191,000.00	\$90,000.00
580	Travel	\$68.08	\$27.75	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$39,852.33	\$24,301.99	\$2,800.00	\$3,673.00
640	Books/Print Mat	\$8,391.08	\$3,968.28	\$871.00	\$500.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$13,391.53	\$4,275.49	\$0.00	\$0.00
760	Replacement	\$0.00	\$980.70	\$0.00	\$1,091.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$75.00	\$0.00	\$40.00
	Totals	\$3,350,743.42	\$3,256,115.64	\$3,549,809.00	\$3,469,229.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1242 - INSTRUCTION - LEARNING SUPPORT PRRI

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

568 - Tuition to Private Residential Rehabilitative Institutions
(In-State) and Detention Centers

600 - Supplies

700- Purchase of Equipment

800 - Other Objects

810 - Dues or fees for professional
memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1242

INSTRUCTION - LEARNING SUPPORT PRRI

OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
561	Tuition Public Sch	\$0.00	\$0.00	\$0.00	\$0.00
568	Tuition Private Sch	\$68,494.70	\$97,790.60	\$110,000.00	\$50,000.00
610	General Supplies	\$0.00	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$68,494.70	\$97,790.60	\$110,000.00	\$50,000.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1243 - SPECIAL EDUCATION/GIFTED SUPPORT

100-Salaries

Regular Teachers
Substitute Teachers

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

610 - Supplies
Rolling Acres - \$150
Alloway Creek - \$114
Maple Ave - \$700
High School - \$1,500
640 - Texts/Other Instructional Materials
Rolling Acres -
Alloway Creek - \$113
Maple Ave -
High School -

700- Purchase of Equipment

800 - Other Objects

810 - Dues or fees for professional
memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1243

INSTRUCTION - GIFTED EDUCATION

OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$120,476.40	\$122,243.00	\$124,362.00	\$126,392.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$60.00	\$65.00	\$60.00	\$60.00
220	Social Security	\$8,627.87	\$8,819.50	\$9,514.00	\$9,669.00
230	Retirement	\$6,759.80	\$10,542.87	\$15,371.00	\$21,398.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$843.26	\$855.80	\$871.00	\$885.00
270	Group Insur - Self-insured	\$21,547.70	\$22,244.17	\$25,498.00	\$26,721.00
290	Other Benefits	\$3,924.00	\$3,924.00	\$0.00	\$4,080.00
300	PURCH PROF SERVICES				
320	Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
513	Contracted Transportation	\$0.00			
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$1,967.27	\$1,548.43	\$2,598.00	\$2,464.00
640	Books/Print Mat	\$837.36	\$925.78	\$2,122.00	\$113.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$73.00	\$70.00
	Totals	\$165,043.66	\$171,168.55	\$180,469.00	\$191,852.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1290 - SPECIAL EDUCATION/OTHER SUPPORT

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

594 - Tuition costs to educate resident special education students places in other districts and intermediate units

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1290

INSTRUCTION - OTHER SUPPORT

OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
323	Educ Svc-Other	\$37,073.70	\$0.00	\$0.00	\$0.00
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
561	Tuition Public Sch	\$0.00	\$0.00	\$0.00	\$0.00
568	Tuition Private Sch	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
590	Misc Purch Services	\$0.00	\$0.00	\$0.00	\$0.00
594	Tuition I.U.	\$10,984.59	\$42,845.65	\$35,000.00	\$0.00
600	SUPPLIES				\$35,000.00
610	General Supplies	\$0.00	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$48,058.29	\$42,845.65	\$35,000.00	\$35,000.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1310 - INSTRUCTION - AGRICULTURE

100-Salaries

Regular Teachers
Teacher Aide - Perkins Grant
Substitute Teachers
Bus Driving

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - Supplies
(Includes Perkins Money)

700- Purchase of Equipment

800 - Other Objects

810 - Dues or fees for professional
memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1310		INSTRUCTION - AGRICULTURE			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$82,870.98	\$71,022.42	\$79,839.00	\$80,062.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$60.00	\$57.50	\$60.00	\$30.00
220	Social Security	\$6,094.34	\$5,209.06	\$6,108.00	\$6,125.00
230	Retirement	\$4,804.50	\$6,086.46	\$9,868.00	\$13,555.00
240	Tuition Reimbursement	\$2,826.00	\$780.00	\$1,000.00	\$1,000.00
250	Unemployment Comp	\$2,268.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$580.00	\$497.18	\$559.00	\$561.00
270	Group Insur - Self-insured	\$11,783.10	\$10,863.40	\$14,593.00	\$15,304.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
324	Employee Training	\$0.00	\$325.00	\$0.00	\$0.00
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$1,000.00
500	OTHER PURCH SERVICE				
580	Travel	\$395.88	\$327.10	\$700.00	\$560.00
600	SUPPLIES				
610	General Supplies	\$7,108.24	\$4,680.30	\$8,612.00	\$5,344.00
640	Books/Print Mat	\$0.00	\$230.17	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$1,600.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$853.00
800	OTHER OBJECTS				
810	Dues and Fees	\$225.00	\$0.00	\$250.00	\$400.00
	Totals	\$119,016.04	\$100,078.59	\$121,589.00	\$126,394.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1320 - DIVERSIFIED OCCUPATIONS

100-Salaries

Regular Teachers
Substitute Teachers
Bus Driving

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

580 - Travel

600 - Supplies

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1320

DIVERSIFIED OCCUPATIONS

OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$86,603.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$30.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$6,550.61	\$0.00	\$0.00	\$0.00
230	Retirement	\$3,648.60	\$0.00	\$0.00	\$0.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$606.23	\$0.00	\$0.00	\$0.00
270	Group Insur - Self-insured	\$7,387.70	\$4,090.20	\$0.00	\$0.00
290	Other Benefits	\$0.00	\$3,924.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$3,526.16	\$0.00	\$2,319.00	\$1,951.00
610	General Supplies	\$208.51	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$2,790.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$108,560.81	\$8,014.20	\$2,319.00	\$4,741.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1340 - INSTRUCTION - FAMILY & CONSUMER SCIENCE

100-Salaries

Regular Teachers
Substitute Teachers
Bus Driving

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

430 - Equipment Repair

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - Supplies (mostly food)

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1340		INSTRUCTION - FAM & CONS SCI			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$92,888.82	\$90,478.00	\$94,112.00	\$99,342.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$60.00	\$65.00	\$60.00	\$60.00
220	Social Security	\$7,036.05	\$6,860.99	\$7,200.00	\$7,600.00
230	Retirement	\$5,288.36	\$7,788.75	\$11,632.00	\$16,819.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$650.31	\$633.38	\$659.00	\$695.00
270	Group Insur - Self-insured	\$8,071.20	\$8,705.87	\$7,302.00	\$7,625.00
290	Other Benefits	\$3,924.00	\$3,924.00	\$0.00	\$4,080.00
300	PURCH PROF SERVICES				
320	Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$252.00	\$721.22	\$400.00	\$500.00
500	OTHER PURCH SERVICE				
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$7,026.27	\$7,530.62	\$6,458.00	\$6,357.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$770.00
760	Replacement	\$1,052.16	\$0.00	\$0.00	\$300.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$126,249.17	\$126,707.83	\$127,823.00	\$144,148.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1350 - INSTRUCTION - TECHNOLOGY EDUCATION

100-Salaries

Regular Teachers
Substitute Teachers
Bus Driving

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - Shop Supplies

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1350

INSTRUCTION - TECH EDUC

OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$245,092.51	\$252,382.77	\$233,724.00	\$242,984.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$150.00	\$162.50	\$120.00	\$120.00
220	Social Security	\$18,176.08	\$18,796.51	\$17,880.00	\$18,588.00
230	Retirement	\$13,745.70	\$21,019.50	\$28,888.00	\$41,137.00
240	Tuition Reimbursement	\$6,882.00	\$7,094.00	\$5,000.00	\$5,000.00
250	Unemployment Comp	\$0.00	\$0.00	\$8,000.00	\$0.00
260	Workers' Comp	\$1,708.87	\$1,766.71	\$1,636.00	\$1,701.00
270	Group Insur - Self-insured	\$49,568.78	\$50,797.26	\$51,114.00	\$53,571.00
290	Other Benefits	\$3,924.00	\$3,924.00	\$4,000.00	\$4,080.00
300	PURCH PROF SERVICES				
320	Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$1,002.57	\$31.75	\$0.00	\$2,500.00
500	OTHER PURCH SERVICE				
580	Travel	\$12.60	\$63.83	\$100.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$26,829.21	\$35,190.36	\$36,856.00	\$44,988.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$3,966.45	\$1,056.18	\$0.00	\$0.00
760	Replacement	\$305.80	\$0.00	\$0.00	\$0.00
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$371,364.57	\$392,285.37	\$387,318.00	\$414,669.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1360 - INSTRUCTION - BUSINESS EDUCATION

100-Salaries

Regular Teachers
Substitute Teachers
Bus Driving

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - Supplies
(Includes Perkins Money)
640 - Textbooks/Printed Material

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1360		INSTRUCTION - BUSINESS EDUCATION			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$131,066.78	\$126,498.00	\$131,162.00	\$136,592.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$60.00	\$65.00	\$60.00	\$60.00
220	Social Security	\$9,727.98	\$9,373.96	\$10,034.00	\$10,449.00
230	Retirement	\$7,264.26	\$10,872.15	\$16,212.00	\$23,125.00
240	Tuition Reimbursement	\$360.00	\$5,000.00	\$2,000.00	\$2,000.00
250	Unemployment Comp	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$917.40	\$885.56	\$918.00	\$956.00
270	Group Insur - Self-insured	\$29,156.00	\$27,161.33	\$36,510.00	\$38,277.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$1,339.00
500	OTHER PURCH SERVICE				
580	Travel	\$8,255.99	\$8,072.28	\$16,735.00	\$11,113.00
600	SUPPLIES				
610	General Supplies	\$5,015.60	\$12,500.39	\$7,867.00	\$0.00
640	Books/Print Mat	\$4,856.96	\$2,212.12	\$2,004.00	\$1,358.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$1,698.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$196,680.97	\$202,640.79	\$223,502.00	\$226,967.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1390 - INSTRUCTION - OTHER VOC ED

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

564 - Payments for resident students who attend vo-tech
schools (Paid to Gettysburg SD)

Tech Prep Consortium

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1390

INSTRUCTION - OTHER VOC EDUC

OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
270	Group Insur - Self-insured	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
320	Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
329	Other Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
564	Tuition Pd to Vo-Tech	\$151,195.57	\$156,875.02	\$174,000.00	\$160,000.00
580	Travel	\$1,364.83	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$0.00	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$152,560.40	\$156,875.02	\$174,000.00	\$160,000.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1410 - INSTRUCTION - DRIVERS EDUCATION

100-Salaries

Regular Teacher
Summer Drive Ed
Substitute Teachers

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

430 - Repair & Maintenance
440 - Rental/Lease (Drivers Ed Car)

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - Supplies
626 - Gasoline
640 - Textbooks/Printed Material

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1410		INSTRUCTION - DRIVERS EDUCATION			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$66,958.50	\$67,064.00	\$65,656.00	\$66,571.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$30.00	\$32.50	\$30.00	\$30.00
220	Social Security	\$5,050.82	\$5,069.81	\$5,023.00	\$5,093.00
230	Retirement	\$3,755.57	\$5,801.10	\$8,115.00	\$11,270.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$467.66	\$469.41	\$460.00	\$466.00
270	Group Insur - Self-insured	\$5,900.70	\$5,435.87	\$7,302.00	\$15,304.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
320	Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$673.90	\$103.92	\$550.00	\$550.00
440	Rentals	\$2,998.02	\$3,070.00	\$3,000.00	\$3,000.00
500	OTHER PURCH SERVICE				
522	Auto Liability Insur	\$219.00	(\$326.00)	\$0.00	\$0.00
580	Travel	\$0.00	\$0.00	\$300.00	\$300.00
600	SUPPLIES				
610	General Supplies	\$0.00	\$130.99	\$0.00	\$0.00
626	Gasoline	\$1,461.03	\$1,705.65	\$1,200.00	\$1,200.00
640	Books/Print Mat	\$0.00	\$0.00	\$30.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$36.00	\$0.00	\$0.00	\$0.00
	Totals	\$87,551.20	\$88,557.25	\$91,666.00	\$103,784.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1420 - SUMMER SCHOOL

100-Salaries

Hourly rate paid to teachers

200 - Employee Benefits

210 - Group Insurance (Life)

220 - Social Security

Salary x .0765

230 - Retirement

Salary x .1693

240 - Tuition Reimbursement

250 - Unemployment Comp
(as needed)

260 - Workers' Compensation

Salary x .007

270 - Medical Insurance

Dental

Vision

290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1420		SUMMER SCHOOL			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$1,530.00	\$2,700.00	\$3,000.00	\$3,000.00
200	EMPLOYEE BENEFITS				
220	Social Security	\$117.05	\$206.57	\$230.00	\$230.00
230	Retirement	\$125.77	\$233.57	\$371.00	\$508.00
260	Workers' Comp	\$10.71	\$18.97	\$21.00	\$21.00
300	PURCH PROF SERVICES				
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
600	SUPPLIES				
610	General Supplies	\$0.00	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$1,783.53	\$3,159.11	\$3,622.00	\$3,759.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1430 - OTHER INSTRUCTION/HOMEBOUND INSTRUCTION

100-Salaries

Regular Teachers
(Payments made to teachers who provide homebound instruction to students who cannot attend school due to illness, injury, etc.)

200 - Employee Benefits

210 - Group Insurance (Life)

220 - Social Security

Salary x .0765

230 - Retirement

Salary x .1693

240 - Tuition Reimbursement

250 - Unemployment Comp
(as needed)

260 - Workers' Compensation

Salary x .007

270 - Medical Insurance

Dental

Vision

290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

568 - Tuition to Private Residential Rehabilitative Institutions
(In-State) and Denton Centers

600 - Supplies

700- Purchase of Equipment

800 - Other Objects

810 - Dues or fees for professional memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1430		INSTRUCTION - HOMEBOUND INSTR			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$5,182.50	\$8,635.50	\$5,000.00	\$5,000.00
200	EMPLOYEE BENEFITS				
220	Social Security	\$322.28	\$660.70	\$383.00	\$383.00
230	Retirement	\$221.39	\$747.01	\$618.00	\$847.00
260	Workers' Comp	\$29.52	\$60.48	\$35.00	\$35.00
300	PURCH PROF SERVICES				
330	Other Prof Serv	\$50.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
500	OTHER PURCH SERVICE				
568	Tuition Private Sch	\$4,362.48	\$0.00	\$4,000.00	\$0.00
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$0.00	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$10,168.17	\$10,103.69	\$10,036.00	\$6,265.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1441 - INSTRUCTIONAL/ALTERNATIVE EDUC - COURT PLACED

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

561 - Tuition costs for students assigned to Alternative Education Programs in other school districts

568 - Tuition paid for Alternative Education programs

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1441		ALTER EDUC PROG - COURT PLACED			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
320	Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV	\$0.00	\$0.00	\$0.00	\$0.00
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE	\$0.00	\$0.00	\$0.00	\$0.00
561	Tuition Public Sch	\$19,705.58	\$3,639.86	\$20,000.00	\$20,000.00
568	Tuition Private Sch	\$16,120.65	(\$51,197.22)	\$15,000.00	\$15,000.00
600	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
610	General Supplies	\$0.00	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS	\$0.00	\$0.00	\$0.00	\$0.00
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
Totals		\$35,826.23	(\$47,557.36)	\$35,000.00	\$35,000.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1442 - INSTRUCTIONAL/ALTERNATIVE EDUC - OTHER SCHOOLS

100-Salaries

Regular Teachers
Substitute Teachers

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

568 - Tuition paid for Alternative Education programs

600 - Supplies

610 - Supplies

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 Expense Budget

FUNCTION 1442 ALT EDUC PROGRAMS - LEA

OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$127,105.98	\$130,278.00	\$69,756.00	\$70,721.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$60.00	\$65.00	\$30.00	\$30.00
220	Social Security	\$9,057.84	\$9,574.78	\$5,336.00	\$5,410.00
230	Retirement	\$7,135.82	\$11,269.08	\$8,622.00	\$11,973.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$889.68	\$912.05	\$488.00	\$495.00
270	Group Insur - Self-insured	\$30,204.00	\$28,286.66	\$18,255.00	\$19,139.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
323	Educ Svc-Other	\$0.00	\$0.00	\$0.00	\$0.00
329	Other Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
561	Tuition Public Sch	\$0.00	\$0.00	\$0.00	\$0.00
568	Tuition Private Sch	\$90,857.71	\$126,570.18	\$95,000.00	\$50,000.00
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$0.00	\$616.97	\$475.00	\$420.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$265,311.03	\$307,572.72	\$197,962.00	\$158,188.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 1600 - ADULT EDUC PROGRAMS

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 1600

ADULT EDUC PROGRAMS

OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$4,062.00	\$3,377.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$310.75	\$254.89	\$0.00	\$0.00
230	Retirement	\$153.52	\$238.91	\$0.00	\$0.00
260	Workers' Comp	\$28.44	\$23.33	\$0.00	\$0.00
270	Group Insur - Self-insured	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
330	Other Prof Serv	\$120.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
530	Communications/Postage	\$1,700.35	\$834.24	\$0.00	\$0.00
550	Printing/Binding	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$169.00	\$910.98	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$6,544.06	\$5,639.35	\$0.00	\$0.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2120 - GUIDANCE SERVICES

100-Salaries

Counselors
Secretaries

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - Supplies
640 - Reference Materials

700- Purchase of Equipment

800 - Other Objects

810 - Dues or fees for professional
memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2120		GUIDANCE SERVICES			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$387,576.47	\$270,624.68	\$349,236.00	\$353,709.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$240.00	\$232.50	\$180.00	\$180.00
220	Social Security	\$28,672.02	\$27,758.61	\$26,334.00	\$27,059.00
230	Retirement	\$20,864.76	\$31,923.98	\$43,166.00	\$59,883.00
240	Tuition Reimbursement	\$340.00	\$1,420.00	\$1,000.00	\$1,000.00
250	Unemployment Comp	\$0.00	\$0.00	\$6,000.00	\$578.00
260	Workers' Comp	\$2,686.49	\$2,594.61	\$2,410.00	\$2,476.00
270	Group Insur - Self-insured	\$68,292.74	\$54,067.53	\$63,909.00	\$67,006.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$4,584.00
300	PURCH PROF SERVICES				
320	Prof Educ Serv	\$335.00	\$0.00	\$0.00	\$0.00
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
390	Other Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
440	Rentals	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
530	Communications/Postage	\$0.00	\$0.00	\$0.00	\$0.00
550	Printing/Binding	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$226.95	\$152.62	\$3,000.00	\$1,000.00
600	SUPPLIES				
610	General Supplies	\$4,296.66	\$2,643.61	\$3,359.00	\$3,391.00
640	Books/Print Mat	\$471.92	\$535.90	\$383.00	\$455.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$395.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$1,250.00	\$225.00	\$465.00	\$485.00
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$515,648.01	\$392,179.04	\$499,442.00	\$521,806.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2140 - PSYCHOLOGICAL SERVICES

100-Salaries

Counselor
Intern

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

324 - Conferences

400 - Purchased Property Services

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - Supplies
640 - Reference Materials

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2140		PSYCHOLOGICAL SERV			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$82,822.22	\$109,327.25	\$97,551.00	\$99,118.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$30.00	\$32.50	\$30.00	\$30.00
220	Social Security	\$6,275.94	\$8,292.80	\$7,463.00	\$8,501.00
230	Retirement	\$4,917.73	\$9,264.98	\$12,057.00	\$18,812.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$579.80	\$765.24	\$683.00	\$694.00
270	Group Insur - Self-insured	\$5,883.20	\$5,435.87	\$7,302.00	\$9,591.00
300	PURCH PROF SERVICES				
324	Employee Training	\$150.00	\$0.00	\$500.00	\$500.00
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
580	Travel	\$26.00	\$342.26	\$500.00	\$500.00
600	SUPPLIES				
610	General Supplies	\$498.15	\$347.07	\$1,000.00	\$1,000.00
640	Books/Print Mat	\$1,498.22	\$355.52	\$1,500.00	\$1,500.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$102,681.26	\$134,163.49	\$128,586.00	\$140,246.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2220 - TECHNOLOGY SUPPORT SERVICES

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

3222 - Professional Educational Services provided by an intermediate unit

500 - Other Purchased Services

600 - Supplies

610 - Supplies

700- Purchase of Equipment

800 - Other Objects

760 - Replacement Equipment (as needed)

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2220		TECHNOLOGY SUPPORT SERVICES			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
322	Educ Svc-IU	\$3,601.95	\$3,627.80	\$4,000.00	\$4,000.00
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
530	Communications/Postage	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$8,636.41	\$11,475.74	\$11,562.00	\$9,850.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$2,331.65	\$1,788.67	\$0.00	\$0.00
760	Replacement	\$5,988.34	\$4,369.32	\$3,177.00	\$5,150.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$20,558.35	\$21,261.53	\$18,739.00	\$19,000.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2240 - COMPUTER-AIDED INSTRUCTION

100-Salaries

Director
Tech Support
Secretary

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

330 - Contracted Technical Support

400 - Purchased Property Services

430 - Equipment Repair
440 - Lease for Servers

500 - Other Purchased Services

530 - Internet Service (ISDN lines)
580 - Travel

600 - Supplies

610 - Supplies
640 - Software for Computers

700- Purchase of Equipment

750 - New Equipment (as needed)
760 - Replacement Equipment (as needed)

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2240		COMPUTER INSTR SUPP SERV			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$189,614.17	\$200,867.06	\$172,027.00	\$175,902.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$321.00	\$360.75	\$368.00	\$351.00
220	Social Security	\$13,994.67	\$15,011.16	\$13,160.00	\$13,457.00
230	Retirement	\$10,736.72	\$16,839.85	\$21,263.00	\$29,780.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$1,302.11	\$1,406.05	\$1,204.00	\$1,231.00
270	Group Insur - Self-insured	\$28,758.64	\$24,393.73	\$33,936.00	\$35,214.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
324	Employee Training	\$680.00	\$470.00	\$1,000.00	\$1,000.00
330	Other Prof Serv	\$11,308.00	\$11,360.00	\$11,200.00	\$11,200.00
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$942.00	\$533.15	\$3,000.00	\$3,000.00
440	Rentals	\$26,979.95	\$31,803.76	\$39,229.00	\$34,000.00
500	OTHER PURCH SERVICE				
530	Communications/Postage	\$8,370.87	\$8,157.57	\$33,400.00	\$26,500.00
580	Travel	\$423.48	\$697.52	\$1,000.00	\$750.00
600	SUPPLIES				
610	General Supplies	\$92,731.63	\$103,925.56	\$126,310.00	\$126,310.00
640	Books/Print Mat	\$0.00	\$0.00	\$300.00	\$300.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$49,942.36	\$19,326.91	\$12,000.00	\$12,000.00
760	Replacement	\$43,783.71	\$50,594.11	\$45,000.00	\$45,000.00
800	OTHER OBJECTS				
810	Dues and Fees	\$92.00	\$95.00	\$0.00	\$0.00
	Totals	\$479,981.31	\$485,842.18	\$514,397.00	\$515,995.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2250 - SCHOOL LIBRARY SERVICES

100-Salaries

Librarians
Library Aides
Substitute Librarians

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

610 - Supplies
640 - Mostly library books & other
prepared learning materials

700- Purchase of Equipment

800 - Other Objects

810 - Dues or fees for professional
memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2250		SCHOOL LIBRARY SERVICES			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$151,377.44	\$152,875.80	\$156,996.00	\$161,660.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$150.00	\$162.50	\$150.00	\$150.00
220	Social Security	\$11,414.06	\$11,527.08	\$12,010.00	\$12,367.00
230	Retirement	\$8,476.32	\$13,197.74	\$19,405.00	\$27,369.00
240	Tuition Reimbursement	\$340.00	\$0.00	\$0.00	\$0.00
250	Unemployment Comp	\$3,421.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$1,059.69	\$1,854.47	\$1,099.00	\$1,132.00
270	Group Insur - Self-insured	\$14,920.90	\$17,369.37	\$14,545.00	\$15,230.00
290	Other Benefits	\$7,194.00	\$7,848.00	\$7,000.00	\$8,160.00
300	PURCH PROF SERVICES				
324	Employee Training	\$0.00	\$0.00	\$0.00	\$0.00
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
390	Other Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$347.00	\$0.00	\$0.00	\$0.00
440	Rentals	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
550	Printing/Binding	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$14.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$4,840.46	\$4,669.67	\$4,463.00	\$6,255.00
640	Books/Print Mat	\$19,005.42	\$21,442.00	\$24,596.00	\$23,428.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$1,135.26	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$470.00	\$0.00	\$665.00	\$955.00
	Totals	\$224,165.55	\$230,946.63	\$240,929.00	\$256,706.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2260 - CURRICULUM AND INSTRUCTION

100-Salaries

Curriculum Coordinator

200 - Employee Benefits

210 - Group Insurance (Life)

220 - Social Security

Salary x .0765

230 - Retirement

Salary x .1693

240 - Tuition Reimbursement

250 - Unemployment Comp
(as needed)

260 - Workers' Compensation

Salary x .007

270 - Medical Insurance

Dental

Vision

290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - Supplies (System 44)

640 - Textbooks (Read 180)

700- Purchase of Equipment

800 - Other Objects

810 - Dues or fees for professional
memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2260		CURRICULUM AND INSTRUCTION			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$99,173.00	\$103,447.14	\$118,464.00	\$106,117.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$444.73	\$334.75	\$315.00	\$318.00
220	Social Security	\$7,500.31	\$7,806.79	\$9,062.00	\$8,118.00
230	Retirement	\$5,824.30	\$8,866.52	\$14,642.00	\$17,966.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$694.24	\$724.20	\$829.00	\$743.00
270	Group Insur - Self-insured	\$9,414.80	\$10,863.40	\$14,593.00	\$15,304.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
320	Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
324	Employee Training	\$200.00	\$927.00	\$1,000.00	\$1,000.00
390	Other Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
530	Communications/Postage	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$798.10	\$309.69	\$1,500.00	\$500.00
600	SUPPLIES				
610	General Supplies	\$530.52	\$366.68	\$1,000.00	\$9,000.00
640	Books/Print Mat	\$0.00	\$26.95	\$0.00	\$30,000.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$50.00	\$100.00	\$100.00
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$124,580.00	\$133,723.12	\$161,505.00	\$189,166.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2261 - SPECIAL ED COORDINATOR

100-Salaries

Director
Secretary

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - Supplies

700- Purchase of Equipment

800 - Other Objects

810 - Dues or fees for professional
memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2261

SPEC EDUC COORD

OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$100,411.71	\$116,813.47	\$109,561.00	\$124,963.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$100.48	\$339.63	\$290.00	\$293.00
220	Social Security	\$5,662.42	\$8,782.44	\$8,381.00	\$9,560.00
230	Retirement	\$4,262.29	\$9,976.29	\$13,542.00	\$21,156.00
240	Tuition Reimbursement	\$5,390.00	\$15,825.00	\$0.00	\$0.00
250	Unemployment Comp	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$697.22	\$817.63	\$767.00	\$875.00
270	Group Insur - Self-insured	\$19,684.90	\$16,428.92	\$18,255.00	\$19,139.00
300	PURCH PROF SERVICES				
320	Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
324	Employee Training	\$449.00	\$479.00	\$500.00	\$500.00
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$240.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
530	Communications/Postage	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$1,068.81	\$495.62	\$1,000.00	\$500.00
600	SUPPLIES				
610	General Supplies	\$72.80	\$150.42	\$500.00	\$500.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$99.99	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$300.00	\$300.00
	Totals	\$137,899.62	\$170,348.42	\$153,096.00	\$177,786.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2270 - STAFF DEVELOPMENT

100-Salaries

Professional Curriculum Work (hourly rate)

200 - Employee Benefits

210 - Group Insurance (Life)

220 - Social Security

Salary x .0765

230 - Retirement

Salary x .1693

240 - Tuition Reimbursement

250 - Unemployment Comp
(as needed)

260 - Workers' Compensation

Salary x .007

270 - Medical Insurance

Dental

Vision

290 - Other

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

330 - Professional Services other than educational

500 - Other Purchased Services

600 - Supplies

580 - Travel

610 - Supplies

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2270		STAFF DEVELOPMENT SERVICES			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$21,405.50	\$945.00	\$5,000.00	\$5,000.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$193.75	\$72.32	\$383.00	\$383.00
230	Retirement	\$148.07	\$81.77	\$618.00	\$847.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$17.74	\$6.64	\$35.00	\$35.00
270	Group Insur - Self-insured	\$1,488.10	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
322	Educ Svc-IU	\$0.00	\$0.00	\$0.00	\$0.00
324	Employee Training	\$483.00	\$0.00	\$500.00	\$500.00
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
390	Other Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
580	Travel	\$104.04	\$0.00	\$500.00	\$250.00
600	SUPPLIES				
610	General Supplies	\$0.00	\$0.00	\$2,000.00	\$2,000.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$23,840.20	\$1,105.73	\$9,036.00	\$9,015.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2310 - BOARD SERVICES

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

330 - Professional Services other than educational
support of operations
(Local Audit Services)
(PSBA Support)

500 - Other Purchased Services

600 - Supplies

520 - Liability Insurance
Errors and Omissions
Board Officer Bonds
540 - Legal Ads

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2310		BOARD SERVICES			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$3,405.26	\$3,370.08	\$3,500.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$248.65	\$247.83	\$268.00	\$0.00
230	Retirement	\$201.56	\$291.46	\$433.00	\$0.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$23.85	\$23.66	\$25.00	\$0.00
300	PURCH PROF SERVICES				
324	Employee Training	\$0.00	\$0.00	\$0.00	\$0.00
330	Other Prof Serv	\$33,747.48	\$32,586.26	\$30,000.00	\$30,000.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
523	Liability Insur	\$10,495.00	\$10,559.00	\$10,500.00	\$11,250.00
525	Bonding	\$0.00	\$316.00	\$160.00	\$160.00
540	Advertising	\$13,029.88	\$23,442.53	\$15,000.00	\$20,000.00
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$36.99	\$24.87	\$100.00	\$100.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$9,051.44	\$9,187.17	\$9,500.00	\$9,500.00
890	Other Expenses	\$5,200.00	\$1,850.00	\$1,000.00	\$1,000.00
	Totals	\$75,440.11	\$81,898.86	\$70,486.00	\$72,010.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2330 - TAX ASSESSMENT/COLLECTION

100-Salaries

Tax Collectors Commission

200 - Employee Benefits

220 - Social Security

Salary x .0765

260 Workers' Compensation

Salary x .007

300 - Purchased Professional & Technical Services

310 - Contracted Tax Collection

Delinquent Taxes

Earned Income

Real Estate Transfer

330 - County Assessment Services

Printing Tax Duplicates

Evaluation Services

400 - Purchased Property Services

500 - Other Purchased Services

530 - Postage

600 - Supplies

610 - Envelopes

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION	2330	TAX ASSESSMENT/COLLECTION			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$47,052.01	\$46,556.90	\$50,000.00	\$50,000.00
200	EMPLOYEE BENEFITS				
220	Social Security	\$3,599.52	\$3,561.58	\$3,825.00	\$3,825.00
260	Workers' Comp	\$329.39	\$325.92	\$350.00	\$350.00
300	PURCH PROF SERVICES				
310	Official Services	\$45,142.43	\$44,011.11	\$50,000.00	\$45,000.00
330	Other Prof Serv	\$14,006.86	\$15,126.46	\$16,000.00	\$16,000.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
525	Bonding	\$0.00	\$0.00	\$0.00	\$0.00
530	Communications/Postage	\$6,433.78	\$6,597.59	\$6,500.00	\$6,500.00
590	Misc Purch Services	(\$297.58)	\$1,106.46	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$2,225.75	\$1,995.84	\$2,000.00	\$2,000.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS	\$386.17	\$0.00		
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$118,878.33	\$119,281.86	\$128,675.00	\$123,675.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2350 - LEGAL SERVICES

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical
Services

400 - Purchased Property Services

330 - Solicitor retaininer and hourly fees

500 - Other Purchased Services

600 - Supplies

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2350

LEGAL SERVICES

OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
330	Other Prof Serv	\$36,863.15	\$32,137.50	\$35,000.00	\$35,000.00
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$0.00	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$36,863.15	\$32,137.50	\$35,000.00	\$35,000.00

**LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS**

FUNCTION 2360 - OFFICE OF SUPERINTENDENT

100-Salaries

Superintendent
Executive Secretary to Superintendent
Human Resources & Child Accounting Coordinator

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

324 - Employee Training/Conferences

400 - Purchased Property Services

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - General Supplies
640 - Publications/Subscriptions

700- Purchase of Equipment

750 - New Equipment (as needed)
760 - Replacement Equipment (as needed)

800 - Other Objects

810 - Dues or fees for professional memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2360 CENTRAL OFFICE ADMINISTRATION

OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$179,924.51	\$183,078.84	\$190,895.00	\$236,009.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$1,341.44	\$1,414.01	\$1,430.00	\$1,566.00
220	Social Security	\$11,930.85	\$12,036.55	\$14,603.00	\$18,055.00
230	Retirement	\$10,589.43	\$16,044.61	\$23,595.00	\$39,956.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$1,259.47	\$1,298.38	\$1,336.00	\$1,652.00
270	Group Insur - Self-insured	\$26,472.80	\$24,558.06	\$33,030.00	\$34,443.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
324	Employee Training	\$806.75	\$1,115.50	\$1,000.00	\$1,000.00
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
440	Rentals	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
530	Communications/Postage	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$1,929.76	\$949.47	\$1,500.00	\$1,000.00
600	SUPPLIES				
610	General Supplies	\$595.03	\$753.38	\$500.00	\$500.00
635	Meals/Refreshments	\$0.00	\$0.00	\$0.00	\$2,500.00
640	Books/Print Mat	\$844.91	\$105.44	\$1,000.00	\$1,000.00
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$49.99	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$4,449.83	\$3,809.75	\$4,500.00	\$4,500.00
	Totals	\$240,144.78	\$245,213.98	\$273,389.00	\$342,181.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2380 - OFFICE OF THE PRINCIPAL

100-Salaries

Principals
Assistant Principals
Admin Assistants
Clerical Subs

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

324 - Employee Training

400 - Purchased Property Services

410 - Contracted Services
430 - Office Equipment Maintenance

500 - Other Purchased Services

520 - Bonding Insurance
580 - Travel

Rolling Acres - \$200
Alloway Creek - \$880
Maple Avenue - \$1000
High School - \$1250

700- Purchase of Equipment

750 - New Equipment (as needed)

Maple Avenue - \$7278

760 - Replacement Equipment (as needed)

Maple Avenue - \$7050
High School - \$8800

600 - Supplies

610 - General Supplies
Rolling Acres - \$2000
Alloway Creek - \$20,865
Maple Avenue - 9047
High School - \$32,570
640 - Textbooks/Printed Materials
Rolling Acres - \$200
Alloway Creek - \$2750

800 - Other Objects

810 - Dues or fees
Rolling Acres - \$400
Alloway Creek - \$1100
Maple Avenue - \$2000
High School - \$1500
890 - Other Misc

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2380		BUILDING ADMINISTRATION			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$835,056.38	\$706,087.28	\$715,389.00	\$731,871.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$1,940.52	\$1,964.23	\$1,901.00	\$1,938.00
220	Social Security	\$58,642.90	\$52,822.50	\$54,727.00	\$55,988.00
230	Retirement	\$45,774.13	\$60,788.50	\$88,422.00	\$123,906.00
240	Tuition Reimbursement	\$48,407.00	\$11,470.00	\$37,000.00	\$37,000.00
250	Unemployment Comp	\$286.20	\$0.00	\$1,500.00	\$0.00
260	Workers' Comp	\$5,474.86	\$4,942.89	\$5,008.00	\$5,123.00
270	Group Insur - Self-insured	\$126,615.28	\$116,013.00	\$140,758.00	\$140,369.00
290	Other Benefits	\$0.00	\$3,924.00	\$0.00	\$4,080.00
300	PURCH PROF SERVICES				
320	Prof Educ Serv	\$0.00	\$0.00	\$0.00	\$0.00
324	Employee Training	\$700.00	\$1,457.00	\$1,000.00	\$300.00
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
390	Other Prof Services	\$2,260.00	\$2,288.28	\$0.00	\$4,300.00
400	PURCH PROPERTY SERV				
410	Contracted Serv	\$0.00	\$75.00	\$750.00	\$0.00
430	Repairs	\$3,800.50	\$0.00	\$300.00	\$300.00
440	Rentals	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
500	OTHER PURCH SERVICE				
525	Bonding	\$333.00	\$500.00	\$500.00	\$500.00
530	Communications/Postage	\$5,405.21	\$0.00	\$0.00	\$0.00
580	Travel	\$0.00	\$1,098.03	\$2,488.00	\$1,450.00
600	SUPPLIES				
610	General Supplies	\$33,897.83	\$26,878.55	\$62,629.00	\$64,482.00
640	Books/Print Mat	\$972.79	\$1,319.58	\$3,520.00	\$3,050.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$9,177.24	\$9,708.46	\$0.00	\$7,278.00
760	Replacement	\$12,437.17	\$1,921.91	\$13,225.00	\$15,850.00
800	OTHER OBJECTS				
810	Dues and Fees	\$4,377.80	\$3,418.00	\$4,592.00	\$5,000.00
890	Other Expenses	\$2,937.50	\$2,058.27	\$2,875.00	\$0.00
	Totals	\$1,198,496.31	\$1,008,735.48	\$1,136,584.00	\$1,202,785.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2390 - OTHER ADMIN SERVICES

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical
Services

400 - Purchased Property Services

440 - Postage Machine

500 - Other Purchased Services

530 - District Office Postage

600 - Supplies

610 - General Supplies

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2390		OTHER ADM SERVICES			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$29,764.65	\$19,401.49	\$8,461.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$75.00	\$60.00	\$0.00	\$0.00
220	Social Security	\$2,142.47	\$1,484.23	\$647.00	\$0.00
230	Retirement	\$1,662.51	\$1,678.22	\$1,046.00	\$0.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
250	Unemployment Comp	\$0.00	\$11,535.00	\$3,000.00	\$0.00
260	Workers' Comp	\$199.77	\$135.81	\$59.00	\$0.00
270	Group Insur - Self-insured	\$4,768.84	\$0.00	\$0.00	\$0.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
320	Prof Educ Serv	\$130.00	\$0.00	\$0.00	\$0.00
390	Other Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
440	Rentals	\$4,032.24	\$3,201.24	\$3,500.00	\$3,500.00
500	OTHER PURCH SERVICE				
530	Communications/Postage	\$11,000.00	\$16,898.80	\$18,000.00	\$17,000.00
550	Printing/Binding	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$74.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$2,969.60	\$1,938.92	\$1,000.00	\$1,000.00
640	Books/Print Mat	\$197.50	\$393.00	\$400.00	\$400.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$190.00	\$0.00	\$0.00
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$57,016.58	\$56,916.71	\$36,113.00	\$21,900.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2400 - PUPIL HEALTH SERVICES

100-Salaries

Nurses
Nurse Substitutes

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

330 - Physicians/Dentists

400 - Purchased Property Services

430 - Equipment Maintenance

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - General Supplies
640 - Printed Material

700- Purchase of Equipment

750 - New Equipment (as needed)
760 - Replacement Equipment (as needed)

800 - Other Objects

810 - Dues or fees for professional
memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2400

PUPIL HEALTH SERVICES

OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$152,857.66	\$137,634.15	\$147,666.00	\$141,472.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$150.00	\$130.00	\$120.00	\$120.00
220	Social Security	\$11,376.01	\$10,236.05	\$11,296.00	\$10,823.00
230	Retirement	\$7,748.66	\$9,913.52	\$18,252.00	\$23,951.00
240	Tuition Reimbursement	\$0.00	\$1,248.00	\$1,000.00	\$1,000.00
250	Unemployment Comp	\$0.00	\$4,134.00	\$2,000.00	\$0.00
260	Workers' Comp	\$2,588.03	\$963.31	\$1,034.00	\$990.00
270	Group Insur - Self-insured	\$30,993.28	\$28,035.23	\$37,325.00	\$34,432.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
324	Employee Training	\$40.00	\$0.00	\$750.00	\$750.00
330	Other Prof Serv	\$3,075.00	\$3,257.00	\$5,300.00	\$5,300.00
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$300.00	\$350.00	\$850.00	\$850.00
500	OTHER PURCH SERVICE				
580	Travel	\$131.06	\$30.48	\$400.00	\$400.00
600	SUPPLIES				
610	General Supplies	\$11,011.84	\$6,572.29	\$8,742.00	\$6,946.00
640	Books/Print Mat	\$44.00	\$0.00	\$44.00	\$44.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$237.70	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$100.00	\$250.00	\$250.00
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$220,553.24	\$202,604.03	\$235,029.00	\$227,328.00

**LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS**

FUNCTION 2500 - BUSINESS OFFICE OPERATIONS

100-Salaries

Business Manager
Assistant Business Manager
Payroll Admin Assistant
Tax/Insurance Admin Assistant

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

324 - Employee Training
330 - CSIU Training
390 - Misc other Professional Services

400 - Purchased Property Services

430 - Office Equipment Maintenance

500 - Other Purchased Services

525 - Bonding Insurance
580 - Travel

600 - Supplies

610 - General Supplies

700- Purchase of Equipment

750 - New Equipment (as needed)
760 - Replacement Equipment (as needed)

800 - Other Objects

810 - Dues or fees for professional memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2500		BUSINESS ADMINISTRATION			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$147,164.30	\$144,244.08	\$152,213.00	\$162,622.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$311.72	\$377.25	\$396.00	\$425.00
220	Social Security	\$10,770.46	\$10,781.91	\$11,644.00	\$12,440.00
230	Retirement	\$8,455.17	\$11,855.92	\$18,814.00	\$27,532.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$1,016.27	\$1,009.73	\$1,065.00	\$1,138.00
270	Group Insur - Self-insured	\$39,654.60	\$26,567.17	\$32,849.00	\$44,033.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
324	Employee Training	\$1,982.00	\$2,337.25	\$2,000.00	\$2,000.00
330	Other Prof Serv	\$9,019.03	\$30,547.91	\$16,000.00	\$30,000.00
390	Other Prof Services	\$345.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$2,110.15	\$290.00	\$0.00	\$0.00
440	Rentals	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
525	Bonding	\$137.00	\$262.00	\$250.00	\$340.00
540	Advertising	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$727.96	\$315.01	\$1,000.00	\$500.00
600	SUPPLIES				
610	General Supplies	\$444.57	\$6,587.83	\$500.00	\$500.00
640	Books/Print Mat	\$0.00	\$299.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$1,625.80	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$1,070.83	\$1,333.53	\$1,500.00	\$1,500.00
	Totals	\$223,209.06	\$238,434.39	\$238,231.00	\$283,030.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2540 - PRINT SHOP

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2540		PRINT SHOP			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
270	Group Insur - Self-insured	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
390	Other Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
430	Repairs	\$1,731.23	\$5,202.65	\$0.00	\$0.00
440	Rentals	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$13,053.24	\$7,959.75	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$14,784.47	\$13,162.40	\$0.00	\$0.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2600 - OPERATION AND MAINTENANCE OF PLANT

100-Salaries

Maintenace Director
Custodian/Maintenance (FT)
Custodian/Maintenance (PT)
Custodial Subs
Summer Labor
Custodial Overtime

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

324 - Employee Training

400 - Purchased Property Services

410 - Contracted Services
424 - Water & Sewer
430 - Contracted Maintenance Repairs
440 - Equipment Rental (Truck Lease)

500 - Other Purchased Services

521 - Fire Insurance
523 - Property Liability Insurance
580 - Travel

600 - Supplies

610 - General Supplies
621 - Natural Gas
622 - Electricity
626 - Gasoline

700- Purchase of Equipment

750 - New Equipment (as needed)
760 - Replacement Equipment (as needed)

800 - Other Objects

810 - Dues or fees for professional memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2600		OPERATION AND MAINT OF PLANT			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$616,847.15	\$553,797.80	\$577,193.00	\$585,087.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$826.30	\$795.11	\$774.00	\$782.00
220	Social Security	\$42,679.05	\$40,620.57	\$44,115.00	\$44,759.00
230	Retirement	\$32,496.37	\$44,217.10	\$71,341.00	\$99,055.00
250	Unemployment Comp	\$3,677.08	\$5,955.70	\$2,500.00	\$0.00
260	Workers' Comp	\$4,173.36	\$10,339.23	\$4,040.00	\$4,096.00
270	Group Insur - Self-insured	\$151,841.17	\$120,802.70	\$154,497.00	\$185,966.00
300	PURCH PROF SERVICES				
324	Employee Training	\$1,770.75	\$518.45	\$500.00	\$500.00
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
410	Contracted Serv	\$1,622.50	\$59,638.40	\$70,000.00	\$60,950.00
412	Snow Removal	\$0.00	\$0.00	\$0.00	\$2,000.00
424	Water/Sewage	\$59,722.36	\$57,771.79	\$60,000.00	\$108,723.00
430	Repairs	\$175,714.47	\$92,672.67	\$100,000.00	\$101,346.00
440	Rentals	\$7,742.65	\$6,575.93	\$9,000.00	\$7,500.00
500	OTHER PURCH SERVICE				
521	Fire Insurance	\$35,381.00	\$39,191.00	\$47,156.00	\$54,000.00
523	Liability Insur	\$13,978.00	\$13,978.00	\$14,000.00	\$14,750.00
529	Other Insur	\$0.00			
530	Communications/Postage	\$25,390.15	\$22,412.81	\$0.00	\$0.00
580	Travel	\$0.00	\$0.00	\$100.00	\$100.00
600	SUPPLIES				
610	General Supplies	\$210,014.57	\$166,513.51	\$190,000.00	\$180,156.00
621	Natural Gas	\$207,555.76	\$140,184.58	\$203,000.00	\$175,000.00
622	Electricity	\$314,822.20	\$264,621.39	\$240,000.00	\$220,000.00
626	Gasoline	\$0.00	\$4,782.27	\$6,000.00	\$5,300.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$8,962.03	\$2,879.50	\$4,000.00	\$4,000.00
760	Replacement	\$10,677.04	\$7,768.00	\$10,000.00	\$10,000.00
800	OTHER OBJECTS				
810	Dues and Fees	\$432.25	\$292.00	\$500.00	\$500.00
	Totals	\$1,926,326.21	\$1,656,328.51	\$1,808,716.00	\$1,864,570.00

**LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS**

FUNCTION 2700 - TRANSPORTATION

100-Salaries

Transportation Director
Regular Bus Drivers
Secretary
Mechanic
Substitute Bus Drivers
Training/Meetings
Extra Runs
Summer Work

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

330 - Drug Screening
Annual Physical Exams
Driver Training

400 - Purchased Property Services

430 - Repairs & Maintenance

500 - Other Purchased Services

513 - Transportation provided by contract
516 - Special Education Transportation
522 - Auto Liability Insurance
580 - Travel

600 - Supplies

610 - General Supplies
626 - Gasoline
627 - Diesel Fuel

700- Purchase of Equipment

750 - New Equipment
760 - Replacement Equipment

800 - Other Objects

810 - Dues or fees for professional memberships

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2700		STUDENT TRANSPORTATION SERV			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$318,972.29	\$305,802.10	\$328,504.00	\$334,023.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$517.32	\$494.17	\$321.00	\$335.00
220	Social Security	\$23,305.39	\$23,093.15	\$25,131.00	\$25,553.00
230	Retirement	\$14,184.54	\$24,718.88	\$40,603.00	\$56,550.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
250	Unemployment Comp	\$8,408.06	\$3,757.45	\$2,000.00	\$0.00
260	Workers' Comp	\$2,165.37	\$2,492.58	\$2,300.00	\$2,338.00
270	Group Insur - Self-insured	\$43,317.89	\$30,136.63	\$40,548.00	\$43,092.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
324	Employee Training	\$918.50	\$545.00	\$500.00	\$500.00
330	Other Prof Serv	\$7,685.75	\$7,754.00	\$8,500.00	\$8,500.00
400	PURCH PROPERTY SERV				
422	Electricity	\$2,592.57	\$0.00	\$0.00	\$0.00
430	Repairs	\$44,160.13	\$18,089.02	\$32,000.00	\$32,000.00
440	Rentals	\$394.06	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
513	Contracted Transportation	\$7,667.69	\$1,056.00	\$2,000.00	\$2,000.00
516	Spec Ed Trans (By IU)	\$449,473.36	\$354,663.83	\$530,000.00	\$300,000.00
522	Auto Liability Insur	\$19,749.00	\$19,757.00	\$22,000.00	\$18,000.00
580	Travel	\$17.14	\$238.70	\$300.00	\$300.00
600	SUPPLIES				
610	General Supplies	\$36,684.93	\$43,143.67	\$35,000.00	\$35,000.00
624	Oil	\$0.00	\$0.00	\$0.00	\$0.00
626	Gasoline	\$3,536.60	\$3,840.99	\$4,000.00	\$4,000.00
627	Diesel Fuel	\$81,601.35	\$103,474.42	\$115,000.00	\$100,000.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$172.42	\$0.00	\$0.00	\$0.00
760	Replacement	\$13,627.65	\$0.00	\$8,000.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$246.01	\$342.00	\$500.00	\$500.00
	Totals	\$1,079,398.02	\$943,399.59	\$1,197,207.00	\$962,691.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2820 - INFORMATION SERVICES

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2820		INFORMATION SERVICES			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
530	Communications/Postage	\$2,437.08	\$0.00	\$0.00	\$0.00
550	Printing/Binding	\$3,417.75	\$0.00	\$4,000.00	\$0.00
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
590	Misc Purch Services	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$1,095.19	\$240.65	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$6,950.02	\$240.65	\$4,000.00	\$0.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 2900 - OTHER SUPPORT SERVICES

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

590 - Share of cost for LIU General
Operating Budget

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 2900		OTHER SUPPORT SERVICES			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
270	Group Insur - Self-insured	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
500	OTHER PURCH SERVICE				
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
595	IU Payments Withheld	\$17,897.36	\$17,135.63	\$18,000.00	\$18,000.00
600	SUPPLIES				
610	General Supplies	\$0.00	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$17,897.36	\$17,135.63	\$18,000.00	\$18,000.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 3210 - OTHER STUDENT ACTIVITIES

100-Salaries

Class Advisors
Bus Driving

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

300 - Purchased Professional & Technical Services

390 - Music Dept Consultants (Band) - removed & paid
by Athletics budget

400 - Purchased Property Services

430 -Repairs & Maintenance
Musical Instruments

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - General Supplies

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 3210		OTHER STUD ACTIV			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$66,353.36	\$55,043.50	\$52,200.00	\$54,573.00
200	EMPLOYEE BENEFITS				
220	Social Security	\$5,076.40	\$4,217.40	\$3,993.00	\$4,175.00
230	Retirement	\$3,364.91	\$4,751.67	\$6,452.00	\$9,239.00
260	Workers' Comp	\$464.54	\$423.43	\$365.00	\$382.00
270	Group Insur - Self-insured	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
330	Other Prof Serv	\$0.00	\$0.00	\$0.00	\$0.00
390	Other Prof Services	\$3,900.00	\$762.00	\$5,400.00	\$0.00
400	PURCH PROPERTY SERV				
410	Contracted Serv	\$437.80	\$1,934.20	\$250.00	\$250.00
430	Repairs	\$0.00	\$0.00	\$150.00	\$150.00
500	OTHER PURCH SERVICE				
550	Printing/Binding	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$0.00	\$322.50	\$3,200.00	\$3,200.00
600	SUPPLIES				
610	General Supplies	\$4,866.38	\$1,919.03	\$4,250.00	\$5,000.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$3,524.85	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$95.00	\$242.00	\$0.00	\$0.00
	Totals	\$84,558.39	\$73,140.58	\$76,260.00	\$76,969.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 3250 - ATHLETICS

100-Salaries

Athletic Director
Coaches
Secretary
Bus Driving

200 - Employee Benefits

210 - Group Insurance (Life)
220 - Social Security
Salary x .0765
230 - Retirement
Salary x .1693
240 - Tuition Reimbursement
250 - Unemployment Comp
(as needed)
260 - Workers' Compensation
Salary x .007
270 - Medical Insurance
Dental
Vision
290 - Other

**300 - Purchased Professional & Technical
Services**

300 - Event Worker/Officials
330 - Athletic Trainer

400 - Purchased Property Services

430 - Reconditioning

500 - Other Purchased Services

580 - Travel

600 - Supplies

610 - General Supplies

700- Purchase of Equipment

750 - New Equipment
760 - Replacement Equipment

800 - Other Objects

810 - Tournament Fees

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 3250		ATHLETICS			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$211,490.57	\$196,276.74	\$191,136.00	\$177,773.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$45.00	\$132.50	\$51.00	\$125.00
220	Social Security	\$15,511.05	\$14,988.23	\$14,622.00	\$13,600.00
230	Retirement	\$9,982.55	\$13,249.07	\$23,624.00	\$30,097.00
240	Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
250	Unemployment Comp	\$301.60	\$512.98	\$0.00	\$0.00
260	Workers' Comp	\$1,366.68	\$1,374.06	\$1,338.00	\$1,244.00
270	Group Insur - Self-insured	\$5,953.48	\$2,744.19	\$3,687.00	\$4,826.00
290	Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
330	Other Prof Serv	\$22,012.00	\$23,648.00	\$24,000.00	\$24,000.00
390	Other Prof Services	\$30,840.51	\$28,289.40	\$32,000.00	\$32,474.00
400	PURCH PROPERTY SERV				
410	Contracted Serv	\$15,169.89	\$0.00	\$11,150.00	\$13,150.00
500	OTHER PURCH SERVICE				
529	Other Insur	\$0.00	\$0.00	\$0.00	\$6,000.00
580	Travel	\$1,598.75	\$979.48	\$900.00	\$900.00
600	SUPPLIES				
610	General Supplies	\$24,123.68	\$17,692.76	\$7,607.00	\$9,757.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$27,167.77	(\$92,301.55)	\$0.00	\$13,019.00
760	Replacement	\$0.00	\$0.00	\$6,000.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$7,475.85	\$6,611.85	\$6,560.00	\$6,980.00
	Totals	\$373,039.38	\$214,197.71	\$322,675.00	\$333,945.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 3300 - COMMUNITY SERVICE

100-Salaries

Summer Recreation (hourly rate)

200 - Employee Benefits

210 - Group Insurance (Life)

220 - Social Security

Salary x .0765

230 - Retirement

Salary x .1693

240 - Tuition Reimbursement

250 - Unemployment Comp

(as needed)

260 - Workers' Compensation

Salary x .007

270 - Medical Insurance

Dental

Vision

290 - Other

**300 - Purchased Professional & Technical
Services**

400 - Purchased Property Services

500 - Other Purchased Services

590 - Share of costs for school crossing guards -
removed and allocated to function 1100 -100

600 - Supplies

610 - General Supplies

700- Purchase of Equipment

800 - Other Objects

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 3300		COMMUNITY SERVICE			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$9,056.99	\$6,374.68	\$10,000.00	\$6,000.00
200	EMPLOYEE BENEFITS				
220	Social Security	\$507.98	\$487.61	\$765.00	\$459.00
230	Retirement	\$13.96	\$0.00	\$1,236.00	\$1,016.00
250	Unemployment Comp	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$46.53	\$44.63	\$70.00	\$42.00
300	PURCH PROF SERVICES				
400	PURCH PROPERTY SERV				
500	OTHER PURCH SERVICE				
590	Misc Purch Services	\$21,337.94	\$21,565.15	\$22,500.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$1,248.95	\$1,224.38	\$2,000.00	\$2,000.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
810	Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$32,212.35	\$29,696.45	\$36,571.00	\$9,517.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 5100 - DEBT SERVICE

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical
Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

700- Purchase of Equipment

800 - Other Objects

830 - Interest - G O Bonds
Lease #072601

900 - Other Financing Uses

910 - Principal - G O Bonds
Lease #072601

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 5100		DEBT SERVICE			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$0.00	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
830	GO Bond Interest	\$788,581.26	\$744,018.26	\$697,781.00	\$649,581.00
833	Interest - Rev Antic Loan	\$0.00	\$0.00	\$0.00	\$0.00
880	Refund Prior Yrs	\$0.00	\$0.00	\$0.00	\$0.00
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
900	Oth Financing Uses				
910	Serial Bonds Principal	\$1,090,000.00	\$1,135,000.00	\$1,180,000.00	\$1,230,000.00
919	Other Principal Pmt	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$1,878,581.26	\$1,879,018.26	\$1,877,781.00	\$1,879,581.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 5220 - FUND TRANSFER/SPEC FUNDS

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

700- Purchase of Equipment

800 - Other Objects

900 - Other Financing Uses

930 - Capital Reserve (Funds Transfers)

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 Expense Budget

FUNCTION 5220		FUND TRANSFER - SPEC FUNDS			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$0.00	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
930	Fund Transfers	\$175,000.00	\$0.00	\$982,000.00	\$101,233.00
933	Athletic Fund Transfers	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$175,000.00	\$0.00	\$982,000.00	\$101,233.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 5250 - FUND TRANSFER/CAFETERIA

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

700- Purchase of Equipment

800 - Other Objects

900 - Other Financing Uses

End-of-Year transfer calculated by Auditors to account for General Fund services provided in the Food Service Program (custodial mostly). Offset by equal reductions in other expense categories.

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 5250		FUND TRANSFER - CAFETERIA			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV	\$0.00	\$0.00	\$0.00	\$0.00
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE	\$0.00	\$0.00	\$0.00	\$0.00
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
610	General Supplies	\$0.00	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS	\$0.00	\$0.00	\$0.00	\$0.00
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
900	Oth Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
930	Fund Transfers	\$49,747.22	\$54,418.95	\$0.00	\$58,834.00
	Totals	\$49,747.22	\$54,418.95	\$0.00	\$58,834.00

LITTLESTOWN AREA SCHOOL DISTRICT
2013-2014 BUDGET EXPLANATIONS

FUNCTION 5900 - BUDGETARY RESERVE

100-Salaries

200 - Employee Benefits

300 - Purchased Professional & Technical Services

400 - Purchased Property Services

500 - Other Purchased Services

600 - Supplies

700- Purchase of Equipment

800 - Other Objects

840 - Contingency

LITTLESTOWN AREA SCHOOL DISTRICT

2013-2014 Expense Budget

FUNCTION 5900		BUDGETARY RESERVE			
OBJECT	CATEGORY	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET
100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
200	EMPLOYEE BENEFITS				
210	Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00
220	Social Security	\$0.00	\$0.00	\$0.00	\$0.00
230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00
260	Workers' Comp	\$0.00	\$0.00	\$0.00	\$0.00
300	PURCH PROF SERVICES				
340	Technical Services	\$0.00	\$0.00	\$0.00	\$0.00
400	PURCH PROPERTY SERV				
430	Repairs	\$0.00	\$0.00	\$0.00	\$0.00
500	OTHER PURCH SERVICE				
580	Travel	\$0.00	\$0.00	\$0.00	\$0.00
600	SUPPLIES				
610	General Supplies	\$0.00	\$0.00	\$0.00	\$0.00
640	Books/Print Mat	\$0.00	\$0.00	\$0.00	\$0.00
700	PURCH OF PROPERTY				
750	Original/Additional	\$0.00	\$0.00	\$0.00	\$0.00
760	Replacement	\$0.00	\$0.00	\$0.00	\$0.00
800	OTHER OBJECTS				
840	Contingency	\$0.00	\$0.00	\$100,000.00	\$100,000.00
890	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
900	Oth Financing Uses	\$0.00			
	Totals	\$0.00	\$0.00	\$100,000.00	\$100,000.00
	Grand Total		\$24,235,085.87	\$26,947,015.00	\$26,725,894.00

