

Quakertown Community School District
ForeCast 5 Expenditure Projections
Based on Year-to-Date September 30, 2020 Actual Data

Category	Actual YTD Sept. 2020	ForeCast 5 Projection 2020/21	2020/21 Budget	Variance
111 REGULAR SALARIES	950,292	3,869,397	3,819,663	49,734
112 TEMPORARY SALARIES	-	-	-	-
114 SABBATICAL LEAVE	-	-	-	-
121 PROFESSIONAL EDUCATIONAL - REGULAR SALARIES	3,527,116	33,010,123	32,879,118	131,005
122 PROFESSIONAL EDUCATIONAL - TEMPORARY SALARIES	-	19,215	20,000	(785)
123 PROFESSIONAL EDUCATIONAL - OVERTIME SALARIES	-	-	-	-
124 PROFESSIONAL EDUCATIONAL - SABBATICAL LEAVE	-	-	-	-
126 PROFESSIONAL EDUCATIONAL - EMPLOYEE INSURANCE OPT OUT	-	2,143	37,500	(35,357)
127 --	14,306	642,109	661,000	(18,891)
128 --	-	59,718	63,500	(3,782)
131 PROFESSIONAL OTHER - REGULAR SALARIES	36,704	467,060	468,097	(1,037)
132 PROFESSIONAL OTHER - TEMPORARY SALARIES	-	-	-	-
133 PROFESSIONAL OTHER - OVERTIME SALARIES	-	19,593	20,000	(407)
141 TECHNICAL - REGULAR SALARIES	126,651	455,882	432,384	23,498
142 TECHNICAL - TEMPORARY SALARIES	-	-	-	-
143 TECHNICAL - OVERTIME SALARIES	-	-	-	-
146 TECHNICAL - EMPLOYEE INSURANCE OPT OUT	-	-	-	-
151 OFFICE / CLERICAL - REGULAR SALARIES	358,609	1,750,353	1,782,263	(31,910)
152 OFFICE / CLERICAL - TEMPORARY SALARIES	-	-	-	-
153 OFFICE / CLERICAL - OVERTIME SALARIES	1,879	14,862	18,000	(3,138)
161 CRAFTS AND TRADES - REGULAR SALARIES	184,097	742,503	735,734	6,769
162 CRAFTS AND TRADES - TEMPORARY SALARIES	-	-	-	-
163 CRAFTS AND TRADES - OVERTIME SALARIES	2,213	40,611	50,000	(9,389)
181 SERVICE WORK - REGULAR SALARIES	78,655	300,490	317,934	(17,444)
182 SERVICE WORK - TEMPORARY SALARIES	-	-	-	-
183 SERVICE WORK - OVERTIME SALARIES	197	21,108	30,000	(8,892)
186 SERVICE WORK - EMPLOYEE INSURANCE OPT OUT	-	-	-	-
191 INSTRUCTIONAL ASSISTANT - REGULAR SALARIES	610	2,213,140	2,327,530	(114,390)
192 INSTRUCTIONAL ASSISTANT - TEMPORARY SALARIES	-	62,572	65,000	(2,428)
196 INSTRUCTIONAL ASSISTANT - EMPLOYEE INSURANCE OPT OUT	-	-	-	-
Total Salaries	5,281,329	43,690,879	43,727,723	(36,844)

211 MEDICAL INSURANCE	1,754,512	7,765,914	6,951,415	814,499
212 DENTAL INSURANCE	139,761	454,455	360,740	93,715
213 LIFE INSURANCE	15,669	58,241	48,723	9,518
214 INCOME PROTECTION INSURANCE	15,472	53,938	46,023	7,915
215 EYE CARE INSURANCE	2,167	10,658	10,000	658
216 PRESCRIPTION INSURANCE	621,550	2,808,416	2,443,153	365,263
220 SOCIAL SECURITY CONTRIBUTIONS	315,786	2,649,601	2,660,000	(10,399)
221 SOCIAL SECURITY CONTRIBUTIONS FOR CURRENT EMPLOYEES	74,886	618,645	619,579	(934)
230 PSERS RETIREMENT CONTRIBUTIONS	1,802,681	14,944,840	15,000,021	(55,181)
240 TUITION REIMBURSEMENT	32,124	162,100	140,000	22,100
250 UNEMPLOYMENT COMPENSATION	(3)	38,799	40,000	(1,201)
260 WORKERS COMPENSATION	27,643	157,496	260,000	(102,504)
290 OTHER CURRENT EMPLOYEE BENEFITS	4,490	84,593	114,120	(29,527)
291 OTHER RETIREMENT PLANS	203,834	294,032	120,000	174,032
292 HEALTH SAVINGS ACCOUNTS	-	-	-	-
299 ALL OTHER EMPLOYEE BENEFITS	-	-	-	-

Total Benefits

Adjustments to Forecast 5 Projections

	5,010,572	30,101,728	28,813,774	1,287,954
		(1,416,026)		
310 OFFICIAL / ADMINISTRATIVE SERVICES	13,626	50,345	50,000	345
320 PROFESSIONAL - EDUCATIONAL SERVICES	-	-	-	-
322 PROFESSIONAL EDUCATIONAL SERVICES - IUS	1,678,742	4,501,841	4,591,236	(89,395)
324 PROFESSIONAL EDUCATIONAL SERVICES - EMPLOYEE TRAINING AND DEVELOPMENT	8,484	131,322	151,565	(20,243)
329 PROFESSIONAL EDUCATIONAL SERVICES - OTHER	-	127,942	175,000	(47,058)
330 OTHER PROFESSIONAL SERVICES	458,679	4,385,929	4,371,483	14,446
331 --	-	-	-	-
340 TECHNICAL SERVICES	-	-	-	-
350 SECURITY / SAFETY SERVICES	-	-	-	-
360 EMPLOYEE TRAINING AND DEVELOPMENT SERVICES	-	-	-	-
390 OTHER PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	-	-	-	-

Total Purchased Services

	2,159,531	9,197,379	9,339,284	(141,905)
411 DISPOSAL SERVICES	12,244	66,649	70,845	(4,196)
412 SNOW PLOWING SERVICES	-	53,850	53,850	-
414 LAWN CARE SERVICES	38,157	187,879	190,125	(2,246)
415 LAUNDRY, LINEN SERVICES AND DRY CLEANING	2,000	7,461	16,950	(9,489)

422 ELECTRICITY	-	96,000	96,000	-
424 WATER / SEWAGE	12,772	96,376	95,120	1,256
430 REPAIRS AND MAINTENANCE SERVICES	219,566	719,021	799,100	(80,079)
431 REPAIRS AND MAINTENANCE SERVICES OF BUILDINGS	-	-	-	-
438 MAINTENANCE, REPAIR, AND UPGRADE OF INFORMATION SYSTEMS, EQUIPMENT, A	115,473	177,825	202,500	(24,675)
441 RENTAL OF LAND AND BUILDINGS	-	-	-	-
442 RENTAL OF EQUIPMENT	51,274	240,109	229,828	10,281
448 LEASE / RENTAL OF HARDWARE AND RELATED TECHNOLOGY SERVICES	-	-	-	-
450 CONSTRUCTION SERVICES	2,234,640	5,161,703	2,977,041	2,184,662
460 EXTERMINATION SERVICES	453	8,988	9,630	(642)
Total Property Services	2,686,579	6,815,861	4,740,989	2,074,872
Adjustments to Forecast 5 Projections		(2,125,371)		

511 STUDENT TRANSPORTATION SERVICES FROM ANOTHER LEA WITHIN THE STATE	14,580	319,176	325,000	(5,824)
513 CONTRACTED CARRIERS	732,312	3,617,359	3,793,895	(176,536)
516 STUDENT TRANSPORTATION SERVICES FROM THE IU	-	300,000	300,000	-
520 INSURANCE - GENERAL	-	-	50,000	(50,000)
522 AUTOMOTIVE LIABILITY INSURANCE	16,898	16,753	16,500	253
523 GENERAL PROPERTY AND LIABILITY INSURANCE	280,309	293,075	298,000	(4,925)
525 BONDING INSURANCE	1,470	14,296	31,520	(17,224)
529 OTHER INSURANCE	-	-	-	-
530 COMMUNICATIONS	11,614	129,686	165,080	(35,394)
540 ADVERTISING AND PUBLIC RELATIONS	280	9,241	9,900	(659)
550 PRINTING AND BINDING	-	7,378	10,000	(2,622)
561 TUITION TO OTHER SCHOOL DISTRICTS WITHIN THE STATE	-	116,939	120,000	(3,061)
562 TUITION TO PENNSYLVANIA CHARTER SCHOOLS	808,118	3,142,791	2,684,000	458,791
563 TUITION TO NONPUBLIC SCHOOLS	35,621	245,381	245,000	381
564 TUITION TO CAREER AND TECHNOLOGY CENTERS/AREA VOCATIONAL TECHNICAL	1,380,924	4,324,750	4,142,772	181,978
566 TUITION TO INSTITUTIONS OF HIGHER EDUCATION AND TECHNICAL INSTITUTES	-	-	-	-
567 TUITION TO APPROVED PRIVATE SCHOOLS (APS) AND PA CHARTERED SCHOOLS	26,366	387,774	400,000	(12,226)
568 TUITION TO PRIVATE RESIDENTIAL REHABILITATIVE INSTITUTIONS (PRRI) [IN-STA]	91,707	380,341	300,000	80,341
569 TUITION - OTHER	42,453	470,549	480,000	(9,451)
580 TRAVEL	1,276	98,923	118,146	(19,223)
590 MISCELLANEOUS PURCHASED SERVICES	-	-	-	-
592 SERVICES PURCHASED FROM ANOTHER LEA WITHIN THE STATE	-	-	-	-
594 INTERMEDIATE UNITS PAYMENT BY WITHHOLDING FOR INSTITUTIONALIZED CHIL	-	13,757	20,000	(6,243)
595 INTERMEDIATE UNIT PAYMENTS BY WITHHOLDING	25,384	57,850	60,000	(2,150)

Total Other Property Services	3,469,312	13,946,019	13,569,813	376,206
610 GENERAL SUPPLIES	281,103	1,147,841	1,277,864	(130,023)
611 --	-	-	-	-
612 --	-	5,827	6,000	(173)
618 ADMINISTRATIVE SOFTWARE, LICENSING FEES, AND SUPPLIES	558,693	1,044,421	1,271,441	(227,020)
621 NATURAL GAS	1,827	122,783	123,200	(417)
622 ELECTRICITY	124,969	931,105	919,725	11,380
623 BOTTLED GAS / PROPANE	3,984	25,526	23,125	2,401
624 OIL	-	15,616	15,895	(279)
626 GASOLINE	50	16,933	20,500	(3,567)
627 DIESEL FUEL	628	1,651	1,025	626
630 FOOD	-	21,881	25,760	(3,879)
640 BOOKS AND PERIODICALS	174,264	464,214	873,866	(409,652)
648 --	14,180	27,315	46,000	(18,685)
Total Supplies	1,159,698	3,825,113	4,604,401	(779,288)
710 LAND AND IMPROVEMENTS	-	-	-	-
750 EQUIPMENT - ORIGINAL AND ADDITIONAL	55,261	303,101	308,575	(5,474)
758 CAPITALIZED TECHNOLOGY SOFTWARE - ORIGINAL	13,598	1,030,658	1,031,000	(342)
760 EQUIPMENT - REPLACEMENT	3,680	59,066	70,000	(10,934)
768 CAPITALIZED TECHNOLOGY SOFTWARE - REPLACEMENT	4,874	136,228	163,000	(26,772)
780 INFRASTRUCTURE ASSETS	-	-	-	-
Total Equipment	77,413	1,529,053	1,572,575	(43,522)
810 DUES AND FEES	54,203	165,006	183,125	(18,119)
820 CLAIMS, JUDGMENTS AND PENALTIES AGAINST THE LEA	-	-	-	-
831 INTEREST - LOAN AND LEASE-PURCHASE AGREEMENTS	1,679,789	3,918,528	4,021,661	(103,133)
840 CONTINGENCY	-	900,000	1,200,000	(300,000)
860 DONATIONS TO MUNICIPAL AND COMMUNITY SERVICE ORGANIZATIONS	-	11,000	11,000	-
880 REFUNDS OF PRIOR YEARS RECEIPTS	495	495	-	495
890 MISCELLANEOUS EXPENDITURES	13,269	17,433	13,270	4,163
893 SCHOLARSHIPS	-	-	-	-
899 PASS-THRU FUNDS	-	227,499	227,500	(1)
	1,747,756	5,239,961	5,656,556	(416,595)

Adjustments to Forecast 5 Projections**(900,000)**

910 REDEMPTION OF PRINCIPAL	-	-	-	-
911 LOANS AND LEASE-PURCHASE AGREEMENTS - PRINCIPAL PAYMENTS	667,578	667,578	700,000	(32,422)
920 AUTHORITY OBLIGATION PRINCIPAL PAYMENTS	6,443,000	7,357,552	7,307,000	50,552
939 OTHER FUND TRANSFERS	-	40,000	40,000	-
990 MISCELLANEOUS OTHER USES OF FUNDS	-	-	-	-
	7,110,578	8,065,130	8,047,000	18,130
Total Expenditures	28,702,768	122,411,123	120,072,115	2,339,008
Adjustments to Forecast 5 Projections		(4,441,397)		
Adjusted Total		117,969,726	120,072,115	(2,102,389)

Adjustments to ForeCast 5 Projections:

Medical Insurance - object 211

Average monthly premium - July - September 2020

Annualized amount

19/20 Copays/Receipts

674,320

8,091,840

1,464,978

Projected Medical Insurance - object 211

Forecast 5 Projection

6,626,862

7,765,914

Adjustment**(1,139,052)**

Prescription Insurance - object 216

Average monthly premium - July - September 2020

Annualized amount

19/20 Copays/Receipts

208,720

2,504,640

53,252

Projected Medical Insurance - object 216

Forecast 5 Projection

2,451,388

2,808,416

Adjustment**(357,028)**

Workers Compensation - object 260

19/20 Amount

Forecast 5 Projection

277,748

157,496

Adjustment**120,252**

Severance - object 291	
YTD September 2020	203,834
Additional projected expense	<u>50,000</u>
Projected Severance - object 291	253,834
Forecast 5 Projection	<u>294,032</u>
Adjustment	<u><u>(40,198)</u></u>
Construction Services - object 450	
19/20 Budget Supplements	59,291
20/21 Budget	<u>2,977,041</u>
Projected Construction Services - object 450	3,036,332
Forecast 5 Projection	<u>5,161,703</u>
Adjustment	<u><u>(2,125,371)</u></u>
Budgetary Reserve - object 840	
Should be zero projected expenditures	-
Forecast 5 Projection	<u>900,000</u>
Adjustment	<u><u>(900,000)</u></u>