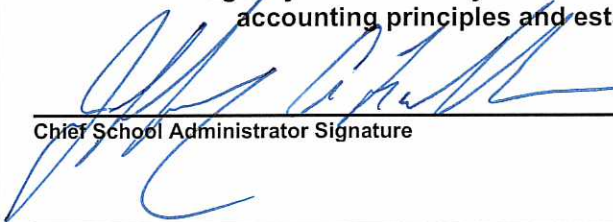


Annual Financial Report
Accuracy Certification Statement
For Fiscal Year Ending
6/30/2017

Pennsylvania Department of Education
&
Office of Comptroller Operations

PDE-2056: Intermediate Unit
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

CERTIFICATION: By signing this page I agree that the electronic data submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established Commonwealth of PA reporting guidelines.



Chief School Administrator Signature

10-11-17
Date



Board Secretary Signature

10-10-17
Date

NORIE NE PLATE

Contact Person

(724)775-7644 Ext : 130

Contact Person Telephone Number

NPLATE@FREEDOM.K12.PA.US

Contact Person E-mail Address

(724)775-7434

Contact Person Fax Number

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

LEA Name : Freedom Area SD
AUN Number : 127042853
County : Beaver

Audit Certification Due: 12/31/2017

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: 10-11-17
Date

Auditing Firm: *Hosack Spect, Muetzel & Wood LLP*
305 Mt. Lebanon Blvd. Suite 301
Pittsburgh, PA 15234-1506

Auditor Contact Name: *Peter Vancheri*
Auditor Phone: *412-343-9200*
Auditor E-mail: *11smw@11smwcpa.com*

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

Chief School Administrator

[Signature]
Signature
10-11-17
Date

Board Secretary

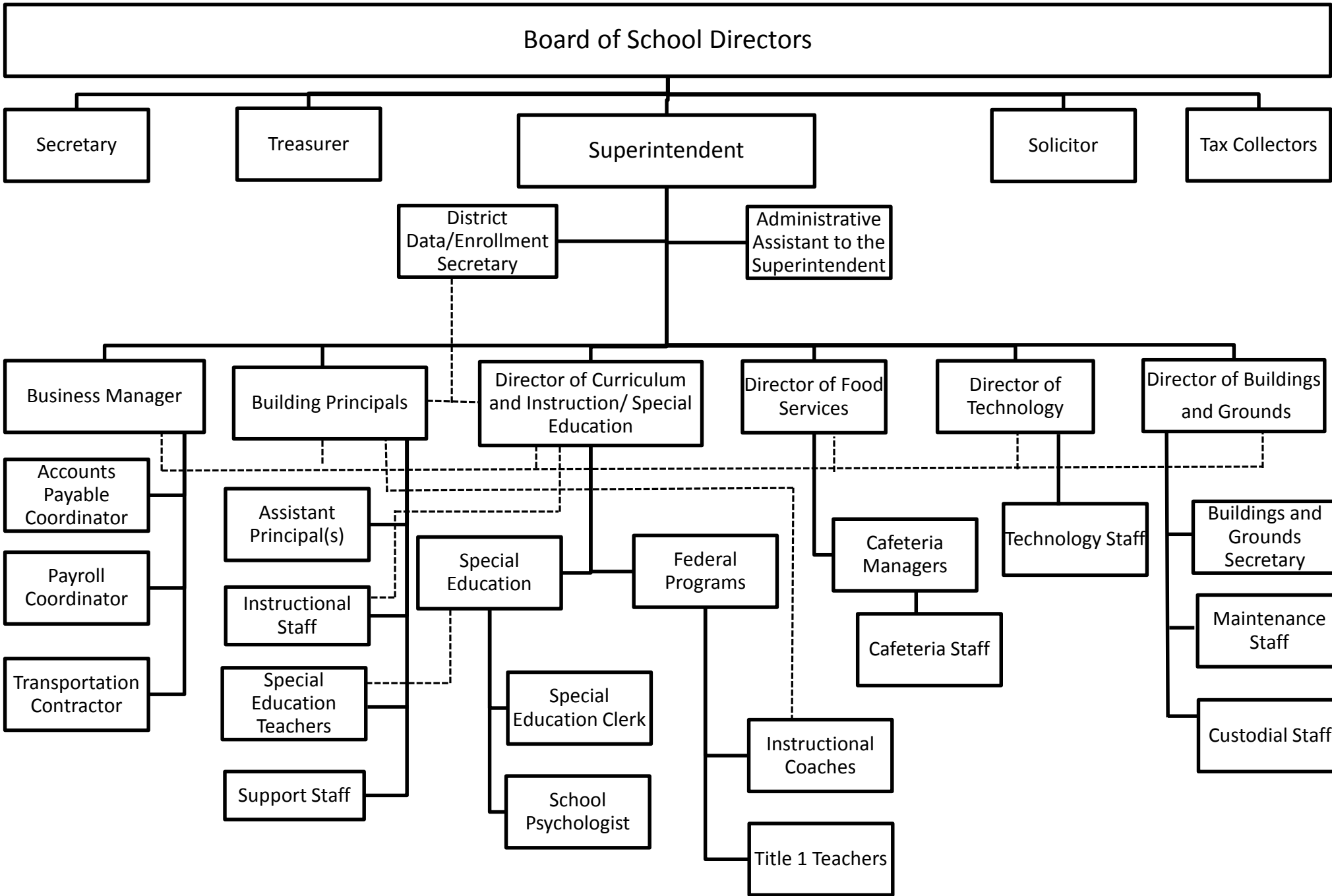
[Signature]
Signature
10-10-17
Date

NORIENE PLATE
Contact Person

NPLATE@FREEDOM.K12.PA.US
Contact Person E-mail Address

(724)775-7644 Ext :
Contact Person Telephone Number

(724)775-7434
Contact Person Fax Number



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
50450	<p>SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2350: \$1,242.50 Prior Year SESS Schedule 2350: \$20,569.50</p>	<p>Prior year SESS espenditures included costs for special education law suites. This year no such costs.</p>

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	8,882,083				
0110 Investments					
0120 Taxes Receivable	1,214,379				
0130 Due From Other Funds	1,326				
0141 Due From Other Governments	231,129				
0142 State Revenue Receivable	789,226				
0143 Federal Revenue Receivable	161,806				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	8,290				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	260,990				
0190 Other Current Assets					
Total Assets	\$11,549,229				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$11,549,229				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		1,634,949			10,517,032
0110 Investments					
0120 Taxes Receivable					1,214,379
0130 Due From Other Funds		1,500,000			1,501,326
0141 Due From Other Governments					231,129
0142 State Revenue Receivable					789,226
0143 Federal Revenue Receivable					161,806
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables		59			8,349
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					260,990
0190 Other Current Assets					
Total Assets		\$3,135,008			\$14,684,237
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$3,135,008			\$14,684,237

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	1,503,422				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	134,253				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,258,969				
0462 Payroll Deductions and Withholding	23,633				
0480 Unearned Revenues	3,805				
0490 Other Current Liabilities	8,186				
Total Liabilities	\$3,932,268				
0950 Deferred Inflows of Resources	868,795				
Fund Balances					
0810 Nonspendable Fund Balance	260,990				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	4,912,820				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	1,574,356				
Total Fund Balances	\$6,748,166				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$11,549,229				

Amounts Expressed in Whole Dollars

<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>	<u>Total Governmental</u>
<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>	<u>Funds</u>
	<u>(39)</u>			

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities				
0400	Due to Other Funds			1,503,422
0411	Due to Other Governments			
0412	Due to Primary Government			
0413	Due to Component Unit			
0420	Accounts Payable	35,378		169,631
0430	Contracts Payable			
0440	Current Portion of Long-Term Debt			
0450	Short-Term Payables			
0461	Accrued Salaries and Benefits			2,258,969
0462	Payroll Deductions and Withholding			23,633
0480	Unearned Revenues			3,805
0490	Other Current Liabilities			8,186
Total Liabilities		\$35,378		\$3,967,646
0950	Deferred Inflows of Resources			868,795
Fund Balances				
0810	Nonspendable Fund Balance			260,990
0820	Restricted Fund Balance			
0830	Committed Fund Balance	3,099,630		8,012,450
0840	Assigned Fund Balance			
0850	Unassigned Fund Balance			1,574,356
Total Fund Balances		\$3,099,630		\$9,847,796
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$3,135,008		\$14,684,237

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	8,910,973				
7000 Revenue from State Sources	12,884,499				
8000 Revenue from Federal Sources	500,852				
Total Revenues	\$22,296,324				
Expenditures					
1000 Instruction	13,307,356				
2000 Support Services	6,495,550				
3000 Operation of Non-Instructional Services	565,914				
4000 Facilities Acquisition, Construction and Improvement Services	112,355				
5110 Debt Service	1,158,046				
5130 Refund of Prior Year Revenues / Receipts	6,721				
Total Expenditures	\$21,645,942				
Excess (Deficiency) Of Revenues Over Expenditures	\$650,382				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	58,518				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	1,500,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$1,441,482)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources		7,198			8,918,171
7000 Revenue from State Sources					12,884,499
8000 Revenue from Federal Sources					500,852
Total Revenues		\$7,198			\$22,303,522
Expenditures					
1000 Instruction					13,307,356
2000 Support Services					6,495,550
3000 Operation of Non-Instructional Services					565,914
4000 Facilities Acquisition, Construction and Improvement Services		182,501			294,856
5110 Debt Service					1,158,046
5130 Refund of Prior Year Revenues / Receipts					6,721
Total Expenditures		\$182,501			\$21,828,443
Excess (Deficiency) Of Revenues Over Expenditures		(\$175,303)			\$475,079
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN		1,500,000			1,500,000
9400 Sale of or Compensation for Loss of Fixed Assets					58,518
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					1,500,000
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$1,500,000			\$58,518

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	(\$791,100)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	7,539,268				
Fund Balance - End Of Year	\$6,748,168				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		\$1,324,697			\$533,597
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		1,774,934			9,314,202
Fund Balance - End Of Year		\$3,099,631			\$9,847,799

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	171,868			171,868	
0110 Investments					
0130 Due From Other Funds	3,422			3,422	
0141 Due From Other Governments	16,427			16,427	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	27,000			27,000	
0170 Inventories	20,481			20,481	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$239,198			\$239,198	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	182,736			182,736	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$182,736			\$182,736	
0910 Deferred Outflows of Resources	182,671			182,671	
Total Assets And Deferred Outflows Of Resources	\$604,605			\$604,605	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	1,900			1,900	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	9,496			9,496	
0490 Other Current Liabilities	8,811			8,811	
Total Current Liabilities	\$20,207			\$20,207	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	24,944			24,944	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability	919,619			919,619	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$944,563			\$944,563	
Total Liabilities	\$964,770			\$964,770	
0950 Deferred Inflows of Resources	15,299			15,299	
Net Position					
0791 Net Investment in Capital Assets	182,736			182,736	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(558,200)			(558,200)	
Total Net Position	(\$375,464)			(\$375,464)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$604,605			\$604,605	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	275,814			275,814	
0071 Charges for Services					
0072 Other Operating Revenue	734			734	
Total Operating Revenues	\$276,548			\$276,548	
Operating Expenses					
100 Personnel Services – Salaries	242,433			242,433	
200 Personnel Services – Employee Benefits	139,338			139,338	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	4,043			4,043	
500 Other Purchased Services	2,562			2,562	
600 Supplies	344,578			344,578	
740 Depreciation	32,442			32,442	
810 Dues and Fees	610			610	
890 Miscellaneous Expenditures	1,900			1,900	
Total Operating Expenses	\$767,906			\$767,906	
Operating Income (Loss)	(\$491,358)			(\$491,358)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	150			150	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	72,103			72,103	
8000 Revenue from Federal Sources	480,104			480,104	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$552,357			\$552,357	
Income (Loss) Before Contributions And Transfers	\$60,999			\$60,999	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions	157,078			157,078	
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$218,077			\$218,077	
0002 Net Position - Beginning of Fiscal Year	(593,541)			(593,541)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$375,464)			(\$375,464)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	277,617			277,617	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	734			734	
0015 Cash Payments To Employees For Services	395,487			395,487	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	366,376			366,376	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$483,512)			(\$483,512)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	73,098			73,098	
0023 Receipts From Federal Sources -8000	477,794			477,794	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$550,892			\$550,892	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(16,427)			(16,427)	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$16,427)			(\$16,427)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	150			150	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
0045 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	\$150			\$150	

	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	51,103			51,103	
0004 Cash and Cash Equivalents Beginning of Year	120,765			120,765	
Cash and Cash Equivalents at Year End	\$171,868			\$171,868	

Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities

0005 Operating Income (Loss) per REP	(491,358)			(491,358)	
Adjustments					
0051 Depreciation and Net Amortization	32,442			32,442	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	791			791	
0055 Advances to Other Funds (0160)	(3,422)			(3,422)	
0056 (Inc) Dec in Inventories (0170)	(6,400)			(6,400)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	1,900			1,900	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	957			957	
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	1,012			1,012	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(19,434)			(19,434)	
0067 Deferred Inflows (0950)					
Total Adjustments	\$7,846			\$7,846	
Cash Provided By (Used for) Total	(\$483,512)			(\$483,512)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
USDA Donated Commodities	69,384
Total	\$69,384

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:06 AM

Amounts Expressed in Whole Dollars

	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	210,410			49,779
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$210,410			\$49,779
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$210,410			\$49,779

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:06 AM

Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				260,189
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				\$260,189
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$260,189

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:06 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				1,326
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				48,453
Total Liabilities				\$49,779
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	210,410			
0799 Unrestricted Net Position				
Total Net Position	\$210,410			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$210,410			\$49,779

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:06 AM

Amounts Expressed in Whole Dollars

<u>Other Agency</u>	<u>Discrete Component Units</u>	<u>Discrete Component Units</u>	<u>Total Fiduciary Funds</u>
(89)	(98)	(99)	

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds				1,326
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				48,453

Total Liabilities				\$49,779
--------------------------	--	--	--	-----------------

0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				210,410
0799 Unrestricted Net Position				

Total Net Position				\$210,410
---------------------------	--	--	--	------------------

Total Liabilities, Deferred Inflows Of Resources And Net Position				\$260,189
--	--	--	--	------------------

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Discrete Component</u> <u>Units</u> (98)	<u>Discrete Component</u> <u>Units</u> (99)	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions						
0092 Other Additions	2,394					2,394
Deductions						
0093 Scholarships Awarded	10,000					10,000
0094 Other Deductions						
Change In Net Position	(\$7,606)					(\$7,606)
0006 Net Position – Beginning of Fiscal Year	218,016					218,016
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$210,410					\$210,410

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	6,743,077.37			6,743,077.37
6112 Interim Real Estate Taxes	19,829.38			19,829.38
6113 Public Utility Realty Taxes	8,532.29			8,532.29
6114 Payments in Lieu of Current Taxes - State / Local	2,639.74			2,639.74
6143 Current Act 511 Local Services Taxes	10,522.00			10,522.00
6151 Current Act 511 Earned Income Taxes	1,166,547.66			1,166,547.66
6153 Current Act 511 Real Estate Transfer Taxes	126,831.02			126,831.02
6412 Delinquent Interim Real Estate Taxes	416,411.37			416,411.37
6420 Delinquent Per Capita Taxes, Section 679	40.25			40.25
6431 Delinquent Act 1 Earned Income Taxes	36,728.96			36,728.96
6500 Earnings on Investments	40,446.36			
6700 Revenues from LEA Activities	51,068.17			
6832 Federal IDEA Revenue Received as Pass Through	223,619.00			
6910 Rentals	10,700.00			
6920 Contributions and Donations from Private Sources	41,350.35			
6941 Regular Day School Tuition	2,625.00			
6991 Refunds of a Prior Year Expenditure	1,149.55			
6999 Other Revenues Not Specified Above	8,854.88			
TOTAL Revenue from Local Sources	\$8,910,973.35			\$8,531,160.04

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	8,024,023.56		
7160 Tuition for Orphans Subsidy	728.78		
7271 Special Education funds for School-Aged Pupils	1,020,295.48		
7311 Pupil Transportation Subsidy	666,514.27		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	29,645.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	418,359.04		
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,419.09		
7340 State Property Tax Reduction Allocation	500,441.88		
7505 Ready to Learn Block Grant	268,806.00		
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	3,000.00		
7810 State Share of Social Security and Medicare Taxes	389,140.56		
7820 State Share of Retirement Contributions	1,537,124.84		
TOTAL Revenue from State Sources	\$12,884,498.50		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	349,661.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,743.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	69,000.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,447.82			
TOTAL Revenue from Federal Sources	\$500,851.82			

Revenue Reported
In Current Year

Other Financing Sources

9400 Sale of or Compensation for Loss of Fixed Assets	58,517.88		
TOTAL Other Financing Sources	\$58,517.88		
TOTAL FROM ALL SOURCES	\$22,354,841.55		\$8,531,160.04

Revenue from Local Sources	8,910,973.35
Revenue from State Sources	12,884,498.50
Revenue from Federal Sources	500,851.82
Other Financing Sources	58,517.88
TOTAL FROM ALL SOURCES	\$22,354,841.55

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	6,195,308.30
Total Personnel Services – Salaries	\$6,195,308.30
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	8,043.62
220 Social Security Contributions	468,137.91
230 PSERS Retirement Contributions	1,849,703.58
250 Unemployment Compensation	401.15
260 Workers’ Compensation	43,319.66
270 Group Insurance – Self-Insurance	1,580,945.74
292 Health Savings Accounts	170,419.15
Total Personnel Services – Employee Benefits	\$4,120,970.81
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	378,474.54
323 Professional Educational Services – Other Educational Agencies	150,016.93
329 Professional Educational Services – Other	895.00
330 Other Professional Services	69,288.14
Total Purchased Professional and Technical Services	\$598,674.61
400 Purchased Property Services	
430 Repairs and Maintenance Services	7,270.87
Total Purchased Property Services	\$7,270.87
500 Other Purchased Services	
510 Student Transportation Services	17,521.46
561 Tuition To Other School Districts Within the State	12,267.36
562 Tuition To Pennsylvania Charter Schools	854,525.93
563 Tuition To Nonpublic Schools	309,341.65
564 Tuition To Career and Technology Centers	333,586.49
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	60,523.57
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	3,331.52
580 Travel	1,485.26
Total Other Purchased Services	\$1,592,583.24
600 Supplies	
610 General Supplies	517,977.43
640 Books and Periodicals	103,456.95
650 Supplies & Fees – Technology Related	22,930.00
Total Supplies	\$644,364.38
700 Property	
768 Capitalized Technology Software - Replacement	141,805.23
Total Property	\$141,805.23
800 Other Objects	
810 Dues and Fees	6,378.69

General Fund (10)

1000 Instruction

	<u>Total</u>
Total Other Objects	\$6,378.69
Total 1000 Instruction	\$13,307,356.13

General Fund (10)

1100 Regular Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,367,265.63	2,565,803.22	195,631.60	5,128,700.45
Total Personnel Services – Salaries	\$2,367,265.63	\$2,565,803.22	\$195,631.60	\$5,128,700.45
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,178.26	3,375.86	235.08	6,789.20
220 Social Security Contributions	178,946.36	194,237.83	14,582.17	387,766.36
230 PSERS Retirement Contributions	728,972.54	770,763.00	29,663.08	1,529,398.62
250 Unemployment Compensation		401.15		401.15
260 Workers' Compensation	14,809.24	16,029.83	5,988.06	36,827.13
270 Group Insurance – Self-Insurance	629,506.95	631,065.83	52,108.20	1,312,680.98
292 Health Savings Accounts	70,514.51	67,340.00	5,015.49	142,870.00
Total Personnel Services – Employee Benefits	\$1,625,927.86	\$1,683,213.50	\$107,592.08	\$3,416,733.44
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	7,314.42			7,314.42
323 Professional Educational Services – Other Educational Agencies	70,164.01	59,939.19		130,103.20
329 Professional Educational Services – Other	895.00			895.00
Total Purchased Professional and Technical Services	\$78,373.43	\$59,939.19		\$138,312.62
400 Purchased Property Services				
430 Repairs and Maintenance Services		6,960.87		6,960.87
Total Purchased Property Services		\$6,960.87		\$6,960.87
500 Other Purchased Services				
510 Student Transportation Services		16,366.46		16,366.46
561 Tuition To Other School Districts Within the State		7,792.50		7,792.50
562 Tuition To Pennsylvania Charter Schools	237,048.98	398,176.10		635,225.08
580 Travel	65.40	91.58		156.98
Total Other Purchased Services	\$237,114.38	\$422,426.64		\$659,541.02
600 Supplies				
610 General Supplies	145,511.05	266,207.21	37,572.00	449,290.26
640 Books and Periodicals	10,334.05	93,122.90		103,456.95
650 Supplies & Fees – Technology Related		22,930.00		22,930.00
Total Supplies	\$155,845.10	\$382,260.11	\$37,572.00	\$575,677.21
700 Property				
768 Capitalized Technology Software - Replacement	57,445.49	84,359.74		141,805.23
Total Property	\$57,445.49	\$84,359.74		\$141,805.23
800 Other Objects				
810 Dues and Fees		4,718.38		4,718.38
Total Other Objects		\$4,718.38		\$4,718.38
Total 1100 Regular Programs – Elementary / Secondary	\$4,521,971.89	\$5,209,681.65	\$340,795.68	\$10,072,449.22

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,367,265.63	2,565,803.22		4,933,068.85
Total Personnel Services – Salaries	\$2,367,265.63	\$2,565,803.22		\$4,933,068.85
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	3,178.26	3,375.86		6,554.12
220 Social Security Contributions	178,946.36	194,237.83		373,184.19
230 PSERS Retirement Contributions	728,972.54	770,763.00		1,499,735.54
250 Unemployment Compensation		401.15		401.15
260 Workers' Compensation	14,809.24	16,029.83		30,839.07
270 Group Insurance – Self-Insurance	629,506.95	631,065.83		1,260,572.78
292 Health Savings Accounts	70,514.51	67,340.00		137,854.51
Total Personnel Services – Employee Benefits	\$1,625,927.86	\$1,683,213.50		\$3,309,141.36
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	7,314.42			7,314.42
323 Professional Educational Services – Other Educational Agencies	70,164.01	59,939.19		130,103.20
329 Professional Educational Services – Other	895.00			895.00
Total Purchased Professional and Technical Services	\$78,373.43	\$59,939.19		\$138,312.62
400 Purchased Property Services				
430 Repairs and Maintenance Services		6,960.87		6,960.87
Total Purchased Property Services		\$6,960.87		\$6,960.87
500 Other Purchased Services				
510 Student Transportation Services		16,366.46		16,366.46
561 Tuition To Other School Districts Within the State		7,792.50		7,792.50
562 Tuition To Pennsylvania Charter Schools	237,048.98	398,176.10		635,225.08
580 Travel	65.40	91.58		156.98
Total Other Purchased Services	\$237,114.38	\$422,426.64		\$659,541.02
600 Supplies				
610 General Supplies	145,511.05	266,207.21		411,718.26
640 Books and Periodicals	10,334.05	93,122.90		103,456.95
650 Supplies & Fees – Technology Related		22,930.00		22,930.00
Total Supplies	\$155,845.10	\$382,260.11		\$538,105.21
700 Property				
768 Capitalized Technology Software - Replacement	57,445.49	84,359.74		141,805.23
Total Property	\$57,445.49	\$84,359.74		\$141,805.23
800 Other Objects				
810 Dues and Fees		4,718.38		4,718.38
Total Other Objects		\$4,718.38		\$4,718.38
Total 1110 Regular Programs	\$4,521,971.89	\$5,209,681.65		\$9,731,653.54

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1190 Federally-Funded Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			195,631.60	195,631.60
Total Personnel Services – Salaries			\$195,631.60	\$195,631.60
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			235.08	235.08
220 Social Security Contributions			14,582.17	14,582.17
230 PSERS Retirement Contributions			29,663.08	29,663.08
260 Workers' Compensation			5,988.06	5,988.06
270 Group Insurance – Self-Insurance			52,108.20	52,108.20
292 Health Savings Accounts			5,015.49	5,015.49
Total Personnel Services – Employee Benefits			\$107,592.08	\$107,592.08
600 Supplies				
610 General Supplies			37,572.00	37,572.00
Total Supplies			\$37,572.00	\$37,572.00
Total 1190 Federally-Funded Regular Programs			\$340,795.68	\$340,795.68

General Fund (10)

1200 Special Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	496,764.35	455,185.92	112,046.58	1,063,996.85
Total Personnel Services – Salaries	\$496,764.35	\$455,185.92	\$112,046.58	\$1,063,996.85
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	521.04	583.21	150.17	1,254.42
220 Social Security Contributions	36,991.49	34,422.08	8,760.38	80,173.95
230 PSERS Retirement Contributions	162,744.38	136,695.03	20,081.46	319,520.87
260 Workers' Compensation	2,992.38	2,769.83	714.40	6,476.61
270 Group Insurance – Self-Insurance	130,276.94	124,038.14	13,949.68	268,264.76
292 Health Savings Accounts	15,643.34	10,085.81	1,820.00	27,549.15
Total Personnel Services – Employee Benefits	\$349,169.57	\$308,594.10	\$45,476.09	\$703,239.76
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	241,806.86	129,353.26		371,160.12
323 Professional Educational Services – Other Educational Agencies	7,080.50	11,900.00		18,980.50
330 Other Professional Services	69,288.14			69,288.14
Total Purchased Professional and Technical Services	\$318,175.50	\$141,253.26		\$459,428.76
400 Purchased Property Services				
430 Repairs and Maintenance Services	310.00			310.00
Total Purchased Property Services	\$310.00			\$310.00
500 Other Purchased Services				
510 Student Transportation Services	1,155.00			1,155.00
562 Tuition To Pennsylvania Charter Schools	117,419.33	101,881.52		219,300.85
563 Tuition To Nonpublic Schools	78,453.06	219,604.92	11,283.67	309,341.65
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	30,523.57	30,000.00		60,523.57
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	3,331.52			3,331.52
580 Travel		1,328.28		1,328.28
Total Other Purchased Services	\$230,882.48	\$352,814.72	\$11,283.67	\$594,980.87
600 Supplies				
610 General Supplies	10,237.65	3,636.86	54,812.66	68,687.17
Total Supplies	\$10,237.65	\$3,636.86	\$54,812.66	\$68,687.17
800 Other Objects				
810 Dues and Fees	393.00	1,267.31		1,660.31
Total Other Objects	\$393.00	\$1,267.31		\$1,660.31
Total 1200 Special Programs – Elementary / Secondary	\$1,405,932.55	\$1,262,752.17	\$223,619.00	\$2,892,303.72

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			50,413.15	50,413.15
Total Personnel Services – Salaries			\$50,413.15	\$50,413.15
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			58.75	58.75
220 Social Security Contributions			3,797.08	3,797.08
260 Workers’ Compensation			306.67	306.67
270 Group Insurance – Self-Insurance			12,502.50	12,502.50
Total Personnel Services – Employee Benefits			\$16,665.00	\$16,665.00
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	39,800.00	79,600.00		119,400.00
Total Purchased Professional and Technical Services	\$39,800.00	\$79,600.00		\$119,400.00
600 Supplies				
610 General Supplies		52.99		52.99
Total Supplies		\$52.99		\$52.99
Total 1210 Life Skills Support	\$39,800.00	\$79,652.99	\$67,078.15	\$186,531.14

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	53,284.00	77,170.00		130,454.00
Total Personnel Services – Salaries	\$53,284.00	\$77,170.00		\$130,454.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	78.36	78.36		156.72
220 Social Security Contributions	4,030.32	5,817.39		9,847.71
230 PSERS Retirement Contributions	16,001.14	23,174.14		39,175.28
260 Workers' Compensation	324.18	469.47		793.65
270 Group Insurance – Self-Insurance	17,479.20	17,479.20		34,958.40
292 Health Savings Accounts	1,820.00	1,820.00		3,640.00
Total Personnel Services – Employee Benefits	\$39,733.20	\$48,838.56		\$88,571.76
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	9,775.00			9,775.00
330 Other Professional Services	4,365.59			4,365.59
Total Purchased Professional and Technical Services	\$14,140.59			\$14,140.59
400 Purchased Property Services				
430 Repairs and Maintenance Services	310.00			310.00
Total Purchased Property Services	\$310.00			\$310.00
600 Supplies				
610 General Supplies	4,339.05			4,339.05
Total Supplies	\$4,339.05			\$4,339.05
Total 1220 Sensory Support	\$111,806.84	\$126,008.56		\$237,815.40

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		60,080.06		60,080.06
Total Personnel Services – Salaries		\$60,080.06		\$60,080.06
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		78.36		78.36
220 Social Security Contributions		4,550.23		4,550.23
230 PSERS Retirement Contributions		18,042.06		18,042.06
260 Workers' Compensation		365.67		365.67
270 Group Insurance – Self-Insurance		13,947.80		13,947.80
Total Personnel Services – Employee Benefits		\$36,984.12		\$36,984.12
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	84,842.27			84,842.27
Total Purchased Professional and Technical Services	\$84,842.27			\$84,842.27
500 Other Purchased Services				
563 Tuition To Nonpublic Schools	27,857.81	214,763.25	11,283.67	253,904.73
Total Other Purchased Services	\$27,857.81	\$214,763.25	\$11,283.67	\$253,904.73
Total 1230 Emotional Support	\$112,700.08	\$311,827.43	\$11,283.67	\$435,811.18

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	443,480.35	317,935.86	61,633.43	823,049.64
Total Personnel Services – Salaries	\$443,480.35	\$317,935.86	\$61,633.43	\$823,049.64
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	442.68	426.49	91.42	960.59
220 Social Security Contributions	32,961.17	24,054.46	4,963.30	61,978.93
230 PSERS Retirement Contributions	146,743.24	95,478.83	20,081.46	262,303.53
260 Workers' Compensation	2,668.20	1,934.69	407.73	5,010.62
270 Group Insurance – Self-Insurance	112,797.74	92,611.14	1,447.18	206,856.06
292 Health Savings Accounts	13,823.34	8,265.81	1,820.00	23,909.15
Total Personnel Services – Employee Benefits	\$309,436.37	\$222,771.42	\$28,811.09	\$561,018.88
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	4,510.00	4,510.00		9,020.00
323 Professional Educational Services – Other Educational Agencies	7,080.50	11,900.00		18,980.50
Total Purchased Professional and Technical Services	\$11,590.50	\$16,410.00		\$28,000.50
500 Other Purchased Services				
510 Student Transportation Services	1,155.00			1,155.00
562 Tuition To Pennsylvania Charter Schools	117,419.33	101,881.52		219,300.85
580 Travel		1,328.28		1,328.28
Total Other Purchased Services	\$118,574.33	\$103,209.80		\$221,784.13
600 Supplies				
610 General Supplies	5,898.60	3,583.87	54,812.66	64,295.13
Total Supplies	\$5,898.60	\$3,583.87	\$54,812.66	\$64,295.13
800 Other Objects				
810 Dues and Fees	393.00	1,267.31		1,660.31
Total Other Objects	\$393.00	\$1,267.31		\$1,660.31
Total 1240 Academic Support	\$889,373.15	\$665,178.26	\$145,257.18	\$1,699,808.59

General Fund (10)

1241 Learning Support – Public

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	408,114.51	280,873.92	61,633.43	750,621.86
Total Personnel Services – Salaries	\$408,114.51	\$280,873.92	\$61,633.43	\$750,621.86
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	391.80	375.49	91.42	858.71
220 Social Security Contributions	30,414.39	21,318.64	4,963.30	56,696.33
230 PSERS Retirement Contributions	136,122.89	84,349.10	20,081.46	240,553.45
260 Workers' Compensation	2,453.12	1,709.26	407.73	4,570.11
270 Group Insurance – Self-Insurance	101,436.26	84,592.02	1,447.18	187,475.46
292 Health Savings Accounts	12,003.34	8,265.81	1,820.00	22,089.15
Total Personnel Services – Employee Benefits	\$282,821.80	\$200,610.32	\$28,811.09	\$512,243.21
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	4,510.00	4,510.00		9,020.00
323 Professional Educational Services – Other Educational Agencies	7,080.50	11,900.00		18,980.50
Total Purchased Professional and Technical Services	\$11,590.50	\$16,410.00		\$28,000.50
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	117,419.33	101,881.52		219,300.85
580 Travel		1,328.28		1,328.28
Total Other Purchased Services	\$117,419.33	\$103,209.80		\$220,629.13
600 Supplies				
610 General Supplies	2,048.06	2,463.60	54,812.66	59,324.32
Total Supplies	\$2,048.06	\$2,463.60	\$54,812.66	\$59,324.32
Total 1241 Learning Support – Public	\$821,994.20	\$603,567.64	\$145,257.18	\$1,570,819.02

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	35,365.84	37,061.94		72,427.78
Total Personnel Services – Salaries	\$35,365.84	\$37,061.94		\$72,427.78
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	50.88	51.00		101.88
220 Social Security Contributions	2,546.78	2,735.82		5,282.60
230 PSERS Retirement Contributions	10,620.35	11,129.73		21,750.08
260 Workers' Compensation	215.08	225.43		440.51
270 Group Insurance – Self-Insurance	11,361.48	8,019.12		19,380.60
292 Health Savings Accounts	1,820.00			1,820.00
Total Personnel Services – Employee Benefits	\$26,614.57	\$22,161.10		\$48,775.67
500 Other Purchased Services				
510 Student Transportation Services	1,155.00			1,155.00
Total Other Purchased Services	\$1,155.00			\$1,155.00
600 Supplies				
610 General Supplies	3,850.54	1,120.27		4,970.81
Total Supplies	\$3,850.54	\$1,120.27		\$4,970.81
800 Other Objects				
810 Dues and Fees	393.00	1,267.31		1,660.31
Total Other Objects	\$393.00	\$1,267.31		\$1,660.31
Total 1243 Gifted Support	\$67,378.95	\$61,610.62		\$128,989.57

General Fund (10)

1260 Physical Support

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

Total 1260 Physical Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
330 Other Professional Services	64,922.55			64,922.55
Total Purchased Professional and Technical Services	\$64,922.55			\$64,922.55
Total 1260 Physical Support	\$64,922.55			\$64,922.55

General Fund (10)

1270 Multi-Handicapped Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Elementary

Secondary

Federal

Total

102,879.59

45,243.26

148,122.85

Total Purchased Professional and Technical Services

\$102,879.59

\$45,243.26

\$148,122.85

500 Other Purchased Services

563 Tuition To Nonpublic Schools

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

50,595.25

4,841.67

55,436.92

3,331.52

3,331.52

Total Other Purchased Services

\$53,926.77

\$4,841.67

\$58,768.44

Total 1270 Multi-Handicapped Support

\$156,806.36

\$50,084.93

\$206,891.29

General Fund (10)

1290 Special Programs - Other Support

500 Other Purchased Services

567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind

Total Other Purchased Services

Total 1290 Special Programs - Other Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	30,523.57	30,000.00		60,523.57
Total Other Purchased Services	\$30,523.57	\$30,000.00		\$60,523.57
Total 1290 Special Programs - Other Support	\$30,523.57	\$30,000.00		\$60,523.57

General Fund (10)

1300 Vocational Education

500 Other Purchased Services

564 Tuition To Career and Technology Centers

Total Other Purchased Services

Total 1300 Vocational Education

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	333,586.49		333,586.49
	\$333,586.49		\$333,586.49
	\$333,586.49		\$333,586.49

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,715.00	896.00		2,611.00
Total Personnel Services – Salaries	\$1,715.00	\$896.00		\$2,611.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	129.06	68.54		197.60
230 PSERS Retirement Contributions	515.02	269.07		784.09
260 Workers’ Compensation	10.45	5.47		15.92
Total Personnel Services – Employee Benefits	\$654.53	\$343.08		\$997.61
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		4,474.86		4,474.86
Total Other Purchased Services		\$4,474.86		\$4,474.86
Total 1400 Other Instructional Programs – Elementary / Secondary	\$2,369.53	\$5,713.94		\$8,083.47

General Fund (10)

1430 Homebound Instruction

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers’ Compensation

Total Personnel Services – Employee Benefits

Total 1430 Homebound Instruction

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	1,715.00	896.00		2,611.00
Total Personnel Services – Salaries	\$1,715.00	\$896.00		\$2,611.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	129.06	68.54		197.60
230 PSERS Retirement Contributions	515.02	269.07		784.09
260 Workers’ Compensation	10.45	5.47		15.92
Total Personnel Services – Employee Benefits	\$654.53	\$343.08		\$997.61
Total 1430 Homebound Instruction	\$2,369.53	\$1,239.08		\$3,608.61

General Fund (10)

1440 Alternative Regular Education Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

4,474.86

4,474.86

Total Other Purchased Services

\$4,474.86

\$4,474.86

Total 1440 Alternative Regular Education Programs

\$4,474.86

\$4,474.86

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:09 AM

General Fund (10)

1441 Adjudicated / Court-Placed Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

3,633.54

3,633.54

Total Other Purchased Services

\$3,633.54

\$3,633.54

Total 1441 Adjudicated / Court-Placed Programs

\$3,633.54

\$3,633.54

General Fund (10)

1442 Alternative Education Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

841.32

841.32

Total Other Purchased Services

\$841.32

\$841.32

Total 1442 Alternative Education Programs

\$841.32

\$841.32

General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

323 Professional Educational Services – Other Educational Agencies

933.23

933.23

Total Purchased Professional and Technical Services

\$933.23

\$933.23

Total 1500 Nonpublic School Programs

\$933.23

\$933.23

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 2,570,463.63

Total Personnel Services – Salaries \$2,570,463.63

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 5,843.93

220 Social Security Contributions 192,772.05

230 PSERS Retirement Contributions 744,224.76

240 Tuition Reimbursement 11,546.60

250 Unemployment Compensation 1,475.82

260 Workers' Compensation 15,718.35

270 Group Insurance – Self-Insurance 616,377.16

292 Health Savings Accounts 49,995.90

Total Personnel Services – Employee Benefits \$1,637,954.57

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius 7,526.99

323 Professional Educational Services – Other Educational Agencies 8,576.68

329 Professional Educational Services – Other 106,040.22

330 Other Professional Services 72,689.00

340 Technical Services 57,063.34

350 Security / Safety Services 51,366.48

Total Purchased Professional and Technical Services \$303,262.71

400 Purchased Property Services

410 Cleaning Services 13,810.40

420 Utility Services 316,174.22

430 Repairs and Maintenance Services 83,018.66

440 Rentals 43,313.95

Total Purchased Property Services \$456,317.23

500 Other Purchased Services

513 Contracted Carriers 1,014,492.19

516 Student Transportation Services From the IU 4,558.29

520 Insurance – General 3,624.25

523 General Property and Liability Insurance 71,059.00

530 Communications 21,368.89

549 Other Advertising/Public Relations 7,483.40

550 Printing and Binding 908.00

580 Travel 14,622.90

591 Services Purchased Locally 796.23

595 IU Payments By Withholding 11,288.18

Total Other Purchased Services \$1,150,201.33

600 Supplies

610 General Supplies 240,016.97

620 Energy 109,572.10

640 Books and Periodicals 9,543.97

General Fund (10)

2000 Support Services

	<u>Total</u>
Total Supplies	\$359,133.04

700 Property	
768 Capitalized Technology Software - Replacement	959.99

Total Property	\$959.99
-----------------------	-----------------

800 Other Objects	
810 Dues and Fees	17,257.12

Total Other Objects	\$17,257.12
----------------------------	--------------------

Total 2000 Support Services	\$6,495,549.62
------------------------------------	-----------------------

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	105,329.96	248,131.11		411,096.95
Total Personnel Services – Salaries	\$105,329.96	\$248,131.11		\$411,096.95
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	176.28	361.73		616.37
220 Social Security Contributions	8,215.20	17,989.45		30,763.80
230 PSERS Retirement Contributions	32,831.83	71,850.29		121,990.24
260 Workers' Compensation	665.72	1,486.01		2,515.46
270 Group Insurance – Self-Insurance	26,178.90	62,896.60		91,629.30
292 Health Savings Accounts	1,820.00	8,038.37		9,858.37
Total Personnel Services – Employee Benefits	\$69,887.93	\$162,622.45		\$257,373.54
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				55,278.50
340 Technical Services	6,434.40	6,434.40		12,868.80
Total Purchased Professional and Technical Services	\$6,434.40	\$6,434.40		\$68,147.30
600 Supplies				
610 General Supplies	4,122.38	8,353.95		12,476.33
Total Supplies	\$4,122.38	\$8,353.95		\$12,476.33
Total 2100 Support Services – Students	\$185,774.67	\$425,541.91		\$749,094.12

General Fund (10)

2120 Guidance Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	67,977.46	212,943.01		280,920.47
Total Personnel Services – Salaries	\$67,977.46	\$212,943.01		\$280,920.47

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	78.36	296.45		374.81
220 Social Security Contributions	5,138.39	15,620.09		20,758.48
230 PSERS Retirement Contributions	20,413.60	62,484.53		82,898.13
260 Workers' Compensation	413.48	1,295.80		1,709.28
270 Group Insurance – Self-Insurance	17,479.20	59,727.75		77,206.95
292 Health Savings Accounts	1,820.00	5,460.00		7,280.00
Total Personnel Services – Employee Benefits	\$45,343.03	\$144,884.62		\$190,227.65

300 Purchased Professional and Technical Services

340 Technical Services	6,434.40	6,434.40		12,868.80
Total Purchased Professional and Technical Services	\$6,434.40	\$6,434.40		\$12,868.80

600 Supplies

610 General Supplies	2,576.04	5,544.97		8,121.01
Total Supplies	\$2,576.04	\$5,544.97		\$8,121.01
Total 2120 Guidance Services	\$122,330.93	\$369,807.00		\$492,137.93

General Fund (10)

2130 Attendance Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

28,961.91

Total Personnel Services – Salaries

\$28,961.91

200 Personnel Services – Employee Benefits

220 Social Security Contributions

2,212.55

230 PSERS Retirement Contributions

8,697.29

260 Workers' Compensation

176.57

Total Personnel Services – Employee Benefits

\$11,086.41

Total 2130 Attendance Services

\$40,048.32

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	37,352.50	35,188.10		72,540.60
Total Personnel Services – Salaries	\$37,352.50	\$35,188.10		\$72,540.60
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	97.92	65.28		163.20
220 Social Security Contributions	3,076.81	2,369.36		5,446.17
230 PSERS Retirement Contributions	12,418.23	9,365.76		21,783.99
260 Workers' Compensation	252.24	190.21		442.45
270 Group Insurance – Self-Insurance	8,699.70	3,168.85		11,868.55
292 Health Savings Accounts		2,578.37		2,578.37
Total Personnel Services – Employee Benefits	\$24,544.90	\$17,737.83		\$42,282.73
600 Supplies				
610 General Supplies	1,546.34	2,808.98		4,355.32
Total Supplies	\$1,546.34	\$2,808.98		\$4,355.32
Total 2140 Psychological Services	\$63,443.74	\$55,734.91		\$119,178.65

General Fund (10)

2160 Social Work Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

55,278.50

Total Purchased Professional and Technical Services

\$55,278.50

Total 2160 Social Work Services

\$55,278.50

General Fund (10)

2170 Student Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

28,673.97

Total Personnel Services – Salaries

\$28,673.97

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

78.36

220 Social Security Contributions

2,346.60

230 PSERS Retirement Contributions

8,610.83

260 Workers' Compensation

187.16

270 Group Insurance – Self-Insurance

2,553.80

Total Personnel Services – Employee Benefits

\$13,776.75

Total 2170 Student Accounting Services

\$42,450.72

General Fund (10)

2200 Support Services – Instructional Staff

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	260,646.88	95,952.78	57,433.96	414,033.62
Total Personnel Services – Salaries	\$260,646.88	\$95,952.78	\$57,433.96	\$414,033.62
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	356.09	372.75	14.76	743.60
220 Social Security Contributions	16,274.89	13,322.78	1,643.67	31,241.34
230 PSERS Retirement Contributions	65,226.99	52,563.05	6,544.30	124,334.34
240 Tuition Reimbursement	4,300.00	7,246.60		11,546.60
260 Workers' Compensation	1,321.39	1,078.40	132.59	2,532.38
270 Group Insurance – Self-Insurance	51,946.14	22,648.04	9,922.52	84,516.70
292 Health Savings Accounts	5,460.00	4,498.80	51.20	10,010.00
Total Personnel Services – Employee Benefits	\$144,885.50	\$101,730.42	\$18,309.04	\$264,924.96
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	3,763.49	3,763.50		7,526.99
323 Professional Educational Services – Other Educational Agencies	3,658.68	4,918.00		8,576.68
329 Professional Educational Services – Other	9,105.73	9,733.79	5,874.00	24,713.52
340 Technical Services	1,275.00	1,275.00		2,550.00
Total Purchased Professional and Technical Services	\$17,802.90	\$19,690.29	\$5,874.00	\$43,367.19
500 Other Purchased Services				
580 Travel	1,670.21	1,670.21		3,340.42
Total Other Purchased Services	\$1,670.21	\$1,670.21		\$3,340.42
600 Supplies				
610 General Supplies	3,256.60	3,876.94		7,133.54
640 Books and Periodicals	5,892.77	3,651.20		9,543.97
Total Supplies	\$9,149.37	\$7,528.14		\$16,677.51
800 Other Objects				
810 Dues and Fees	3,876.00	3,876.00		7,752.00
Total Other Objects	\$3,876.00	\$3,876.00		\$7,752.00
Total 2200 Support Services – Instructional Staff	\$438,030.86	\$230,447.84	\$81,617.00	\$750,095.70

General Fund (10)

2250 School Library Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	79,778.50	27,044.50		106,823.00
Total Personnel Services – Salaries	\$79,778.50	\$27,044.50		\$106,823.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	117.48	39.24		156.72
220 Social Security Contributions	5,997.79	2,050.78		8,048.57
230 PSERS Retirement Contributions	23,957.54	8,121.40		32,078.94
260 Workers' Compensation	485.39	164.47		649.86
270 Group Insurance – Self-Insurance	20,318.76	3,168.84		23,487.60
292 Health Savings Accounts	1,820.00	910.00		2,730.00
Total Personnel Services – Employee Benefits	\$52,696.96	\$14,454.73		\$67,151.69

300 Purchased Professional and Technical Services

340 Technical Services	1,275.00	1,275.00		2,550.00
Total Purchased Professional and Technical Services	\$1,275.00	\$1,275.00		\$2,550.00

600 Supplies

610 General Supplies	1,464.09	1,980.99		3,445.08
640 Books and Periodicals	5,892.77	3,651.20		9,543.97
Total Supplies	\$7,356.86	\$5,632.19		\$12,989.05

Total 2250 School Library Services

Total 2250 School Library Services	\$141,107.32	\$48,406.42		\$189,513.74
---	---------------------	--------------------	--	---------------------

General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	46,441.00	46,440.80		92,881.80
Total Personnel Services – Salaries	\$46,441.00	\$46,440.80		\$92,881.80
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	67.22	255.15		322.37
220 Social Security Contributions		6,903.24		6,903.24
230 PSERS Retirement Contributions		27,892.44		27,892.44
260 Workers' Compensation		566.52		566.52
270 Group Insurance – Self-Insurance		17,479.20		17,479.20
Total Personnel Services – Employee Benefits	\$67.22	\$53,096.55		\$53,163.77
600 Supplies				
610 General Supplies	1,355.63	1,459.07		2,814.70
Total Supplies	\$1,355.63	\$1,459.07		\$2,814.70
800 Other Objects				
810 Dues and Fees	3,876.00	3,876.00		7,752.00
Total Other Objects	\$3,876.00	\$3,876.00		\$7,752.00
Total 2260 Instruction and Curriculum Development Services	\$51,739.85	\$104,872.42		\$156,612.27

General Fund (10)

2270 Instructional Staff Professional Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	134,427.38	22,467.48	57,433.96	214,328.82
Total Personnel Services – Salaries	\$134,427.38	\$22,467.48	\$57,433.96	\$214,328.82
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	171.39	78.36	14.76	264.51
220 Social Security Contributions	10,277.10	4,368.76	1,643.67	16,289.53
230 PSERS Retirement Contributions	41,269.45	16,549.21	6,544.30	64,362.96
240 Tuition Reimbursement	4,300.00	7,246.60		11,546.60
260 Workers' Compensation	836.00	347.41	132.59	1,316.00
270 Group Insurance – Self-Insurance	31,627.38	2,000.00	9,922.52	43,549.90
292 Health Savings Accounts	3,640.00	3,588.80	51.20	7,280.00
Total Personnel Services – Employee Benefits	\$92,121.32	\$34,179.14	\$18,309.04	\$144,609.50
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	3,763.49	3,763.50		7,526.99
323 Professional Educational Services – Other Educational Agencies	3,658.68	4,918.00		8,576.68
329 Professional Educational Services – Other	9,105.73	9,733.79	5,874.00	24,713.52
Total Purchased Professional and Technical Services	\$16,527.90	\$18,415.29	\$5,874.00	\$40,817.19
500 Other Purchased Services				
580 Travel	1,670.21	1,670.21		3,340.42
Total Other Purchased Services	\$1,670.21	\$1,670.21		\$3,340.42
600 Supplies				
610 General Supplies	436.88	436.88		873.76
Total Supplies	\$436.88	\$436.88		\$873.76
Total 2270 Instructional Staff Professional Development Services	\$245,183.69	\$77,169.00	\$81,617.00	\$403,969.69

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	179,064.48	269,427.13		658,245.42
Total Personnel Services – Salaries	\$179,064.48	\$269,427.13		\$658,245.42
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	591.53	879.51		2,587.41
220 Social Security Contributions	13,621.01	20,011.06		48,476.67
230 PSERS Retirement Contributions	53,773.13	72,217.75		176,632.91
260 Workers' Compensation	1,104.54	1,635.18		4,018.90
270 Group Insurance – Self-Insurance	46,271.66	44,047.32		128,772.24
292 Health Savings Accounts	3,640.00	8,807.53		17,907.53
Total Personnel Services – Employee Benefits	\$119,001.87	\$147,598.35		\$378,395.66
300 Purchased Professional and Technical Services				
330 Other Professional Services				33,533.33
Total Purchased Professional and Technical Services				\$33,533.33
400 Purchased Property Services				
440 Rentals				1,803.30
Total Purchased Property Services				\$1,803.30
500 Other Purchased Services				
520 Insurance – General				3,624.25
549 Other Advertising/Public Relations				7,483.40
550 Printing and Binding	437.50	437.50		908.00
580 Travel		1,158.78		9,370.00
591 Services Purchased Locally				796.23
Total Other Purchased Services	\$437.50	\$1,596.28		\$22,181.88
600 Supplies				
610 General Supplies	3,581.23	10,544.34		47,394.40
Total Supplies	\$3,581.23	\$10,544.34		\$47,394.40
800 Other Objects				
810 Dues and Fees	375.00			8,162.12
Total Other Objects	\$375.00			\$8,162.12
Total 2300 Support Services – Administration	\$302,460.08	\$429,166.10		\$1,149,716.11

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 7,510.07

Total Personnel Services – Salaries \$7,510.07

200 Personnel Services – Employee Benefits

220 Social Security Contributions 553.32

260 Workers’ Compensation 45.84

Total Personnel Services – Employee Benefits \$599.16

500 Other Purchased Services

520 Insurance – General 277.25

549 Other Advertising/Public Relations 7,483.40

580 Travel 3,251.30

591 Services Purchased Locally 796.23

Total Other Purchased Services \$11,808.18

600 Supplies

610 General Supplies 2,321.10

Total Supplies \$2,321.10

800 Other Objects

810 Dues and Fees 3,309.60

Total Other Objects \$3,309.60

Total 2310 Board Services \$25,548.11

General Fund (10)

2330 Tax Assessment and Collection Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

30,958.74

Total Personnel Services – Salaries

\$30,958.74

200 Personnel Services – Employee Benefits

220 Social Security Contributions

2,368.29

260 Workers' Compensation

188.82

Total Personnel Services – Employee Benefits

\$2,557.11

500 Other Purchased Services

520 Insurance – General

3,347.00

Total Other Purchased Services

\$3,347.00

600 Supplies

610 General Supplies

25,946.68

Total Supplies

\$25,946.68

Total 2330 Tax Assessment and Collection Services

\$62,809.53

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

33,533.33

Total Purchased Professional and Technical Services

\$33,533.33

Total 2350 Legal and Accounting Services

\$33,533.33

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office of the Superintendent / Executive Director Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				171,285.00
Total Personnel Services – Salaries				\$171,285.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,116.37
220 Social Security Contributions				11,922.99
230 PSERS Retirement Contributions				50,642.03
260 Workers' Compensation				1,044.52
270 Group Insurance – Self-Insurance				38,453.26
292 Health Savings Accounts				5,460.00
Total Personnel Services – Employee Benefits				\$108,639.17
400 Purchased Property Services				
440 Rentals				1,803.30
Total Purchased Property Services				\$1,803.30
500 Other Purchased Services				
550 Printing and Binding				33.00
580 Travel				4,959.92
Total Other Purchased Services				\$4,992.92
600 Supplies				
610 General Supplies				5,001.05
Total Supplies				\$5,001.05
800 Other Objects				
810 Dues and Fees				4,477.52
Total Other Objects				\$4,477.52
Total 2360 Office of the Superintendent / Executive Director Services				\$296,198.96

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:11 AM

Page - 18 of 44

General Fund (10)**2380 Office of the Principal Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	179,064.48	269,427.13		448,491.61
Total Personnel Services – Salaries	\$179,064.48	\$269,427.13		\$448,491.61
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	591.53	879.51		1,471.04
220 Social Security Contributions	13,621.01	20,011.06		33,632.07
230 PSERS Retirement Contributions	53,773.13	72,217.75		125,990.88
260 Workers' Compensation	1,104.54	1,635.18		2,739.72
270 Group Insurance – Self-Insurance	46,271.66	44,047.32		90,318.98
292 Health Savings Accounts	3,640.00	8,807.53		12,447.53
Total Personnel Services – Employee Benefits	\$119,001.87	\$147,598.35		\$266,600.22
500 Other Purchased Services				
550 Printing and Binding	437.50	437.50		875.00
580 Travel		1,158.78		1,158.78
Total Other Purchased Services	\$437.50	\$1,596.28		\$2,033.78
600 Supplies				
610 General Supplies	3,581.23	10,544.34		14,125.57
Total Supplies	\$3,581.23	\$10,544.34		\$14,125.57
800 Other Objects				
810 Dues and Fees	375.00			375.00
Total Other Objects	\$375.00			\$375.00
Total 2380 Office of the Principal Services	\$302,460.08	\$429,166.10		\$731,626.18

General Fund (10)

2400 Support Services – Pupil Health

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

97,539.16

Total Personnel Services – Salaries

\$97,539.16

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

78.36

220 Social Security Contributions

7,614.71

230 PSERS Retirement Contributions

29,290.96

260 Workers' Compensation

606.33

270 Group Insurance – Self-Insurance

10,143.20

Total Personnel Services – Employee Benefits

\$47,733.56

300 Purchased Professional and Technical Services

330 Other Professional Services

7,999.92

Total Purchased Professional and Technical Services

\$7,999.92

600 Supplies

610 General Supplies

7,878.86

Total Supplies

\$7,878.86

Total 2400 Support Services – Pupil Health

\$161,151.50

General Fund (10)

2430 Dental Services

600 Supplies
610 General Supplies

Elementary

Secondary

Federal

Total

Total Supplies				3,295.26
Total 2430 Dental Services				\$3,295.26

General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				97,539.16
Total Personnel Services – Salaries				\$97,539.16
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				78.36
220 Social Security Contributions				7,614.71
230 PSERS Retirement Contributions				29,290.96
260 Workers' Compensation				606.33
270 Group Insurance – Self-Insurance				10,143.20
Total Personnel Services – Employee Benefits				\$47,733.56
300 Purchased Professional and Technical Services				
330 Other Professional Services				7,999.92
Total Purchased Professional and Technical Services				\$7,999.92
600 Supplies				
610 General Supplies				4,583.60
Total Supplies				\$4,583.60
Total 2440 Nursing Services				\$157,856.24

General Fund (10)

2500 Support Services – Business

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 182,120.71

Total Personnel Services – Salaries \$182,120.71

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 594.21

220 Social Security Contributions 13,384.87

230 PSERS Retirement Contributions 52,896.59

260 Workers' Compensation 1,111.02

270 Group Insurance – Self-Insurance 55,206.75

292 Health Savings Accounts 6,760.00

Total Personnel Services – Employee Benefits \$129,953.44

300 Purchased Professional and Technical Services

330 Other Professional Services 31,155.75

340 Technical Services 11,250.33

Total Purchased Professional and Technical Services \$42,406.08

500 Other Purchased Services

580 Travel 659.68

Total Other Purchased Services \$659.68

600 Supplies

610 General Supplies 6,579.55

Total Supplies \$6,579.55

700 Property

768 Capitalized Technology Software - Replacement 959.99

Total Property \$959.99

800 Other Objects

810 Dues and Fees 694.00

Total Other Objects \$694.00

Total 2500 Support Services – Business \$363,373.45

General Fund (10)

2510 Fiscal Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			175,016.38
Total Personnel Services – Salaries				\$175,016.38
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			579.47
	220 Social Security Contributions			12,847.33
	230 PSERS Retirement Contributions			51,032.32
	260 Workers' Compensation			1,067.67
	270 Group Insurance – Self-Insurance			52,023.44
	292 Health Savings Accounts			6,760.00
Total Personnel Services – Employee Benefits				\$124,310.23
300	<u>Purchased Professional and Technical Services</u>			
	330 Other Professional Services			31,155.75
	340 Technical Services			11,250.33
Total Purchased Professional and Technical Services				\$42,406.08
500	<u>Other Purchased Services</u>			
	580 Travel			659.68
Total Other Purchased Services				\$659.68
600	<u>Supplies</u>			
	610 General Supplies			6,579.55
Total Supplies				\$6,579.55
700	<u>Property</u>			
	768 Capitalized Technology Software - Replacement			959.99
Total Property				\$959.99
800	<u>Other Objects</u>			
	810 Dues and Fees			694.00
Total Other Objects				\$694.00
Total 2510 Fiscal Services				\$350,625.91

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2511 Supervision of Fiscal Services - Head of Component				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				91,973.26
Total Personnel Services – Salaries				\$91,973.26
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				418.41
220 Social Security Contributions				6,679.68
230 PSERS Retirement Contributions				27,619.55
260 Workers' Compensation				561.12
270 Group Insurance – Self-Insurance				16,505.38
292 Health Savings Accounts				6,760.00
Total Personnel Services – Employee Benefits				\$58,544.14
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				31,155.75
340 Technical Services				11,250.33
Total Purchased Professional and Technical Services				\$42,406.08
500 <u>Other Purchased Services</u>				
580 Travel				659.68
Total Other Purchased Services				\$659.68
600 <u>Supplies</u>				
610 General Supplies				6,579.55
Total Supplies				\$6,579.55
700 <u>Property</u>				
768 Capitalized Technology Software - Replacement				959.99
Total Property				\$959.99
800 <u>Other Objects</u>				
810 Dues and Fees				694.00
Total Other Objects				\$694.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$201,816.70

General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

39,800.17

Total Personnel Services – Salaries

\$39,800.17

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

80.79

220 Social Security Contributions

3,000.19

230 PSERS Retirement Contributions

10,606.32

260 Workers' Compensation

242.72

270 Group Insurance – Self-Insurance

17,664.51

Total Personnel Services – Employee Benefits

\$31,594.53

Total 2513 Receiving and Disbursing Funds Services

\$71,394.70

General Fund (10)

2514 Payroll Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

38,506.68

Total Personnel Services – Salaries

\$38,506.68

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

70.56

220 Social Security Contributions

2,808.96

230 PSERS Retirement Contributions

11,563.56

260 Workers' Compensation

234.93

270 Group Insurance – Self-Insurance

15,731.28

Total Personnel Services – Employee Benefits

\$30,409.29

Total 2514 Payroll Services

\$68,915.97

General Fund (10)

2517 Property Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

4,736.27

Total Personnel Services – Salaries

\$4,736.27

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

9.71

220 Social Security Contributions

358.50

230 PSERS Retirement Contributions

1,242.89

260 Workers' Compensation

28.90

270 Group Insurance – Self-Insurance

2,122.27

Total Personnel Services – Employee Benefits

\$3,762.27

Total 2517 Property Accounting Services

\$8,498.54

General Fund (10)

2520 Purchasing Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

7,104.33

Total Personnel Services – Salaries

\$7,104.33

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

14.74

220 Social Security Contributions

537.54

230 PSERS Retirement Contributions

1,864.27

260 Workers' Compensation

43.35

270 Group Insurance – Self-Insurance

3,183.31

Total Personnel Services – Employee Benefits

\$5,643.21

Total 2520 Purchasing Services

\$12,747.54

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				695,370.71
Total Personnel Services – Salaries				\$695,370.71
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				898.89
220 Social Security Contributions				53,141.80
230 PSERS Retirement Contributions				206,407.39
250 Unemployment Compensation				1,475.82
260 Workers' Compensation				4,250.84
270 Group Insurance – Self-Insurance				215,061.27
292 Health Savings Accounts				3,640.00
Total Personnel Services – Employee Benefits				\$484,876.01
300 Purchased Professional and Technical Services				
340 Technical Services				42.39
350 Security / Safety Services				51,366.48
Total Purchased Professional and Technical Services				\$51,408.87
400 Purchased Property Services				
410 Cleaning Services				13,810.40
420 Utility Services				316,174.22
430 Repairs and Maintenance Services				83,018.66
Total Purchased Property Services				\$413,003.28
500 Other Purchased Services				
523 General Property and Liability Insurance				71,059.00
530 Communications				21,368.89
Total Other Purchased Services				\$92,427.89
600 Supplies				
610 General Supplies	58,328.10	58,328.10		116,656.20
620 Energy				109,572.10
Total Supplies	\$58,328.10	\$58,328.10		\$226,228.30
Total 2600 Operation and Maintenance of Plant Services	\$58,328.10	\$58,328.10		\$1,963,315.06

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

71,483.97

Total Personnel Services – Salaries

\$71,483.97

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

282.93

220 Social Security Contributions

5,400.84

230 PSERS Retirement Contributions

21,466.65

260 Workers' Compensation

436.02

270 Group Insurance – Self-Insurance

17,335.75

292 Health Savings Accounts

3,640.00

Total Personnel Services – Employee Benefits

\$48,562.19

Total 2610 Supervision of Operation and Maintenance of Plant Services

\$120,046.16

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

71,483.97

Total Personnel Services – Salaries

\$71,483.97

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

282.93

220 Social Security Contributions

5,400.84

230 PSERS Retirement Contributions

21,466.65

260 Workers' Compensation

436.02

270 Group Insurance – Self-Insurance

17,335.75

292 Health Savings Accounts

3,640.00

Total Personnel Services – Employee Benefits

\$48,562.19

Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

\$120,046.16

General Fund (10)

2620 Operation of Buildings Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				591,558.68
Total Personnel Services – Salaries				\$591,558.68
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				615.96
220 Social Security Contributions				45,267.85
230 PSERS Retirement Contributions				175,148.13
250 Unemployment Compensation				1,475.82
260 Workers' Compensation				3,617.61
270 Group Insurance – Self-Insurance				197,725.52
Total Personnel Services – Employee Benefits				\$423,850.89
300 Purchased Professional and Technical Services				
340 Technical Services				42.39
Total Purchased Professional and Technical Services				\$42.39
400 Purchased Property Services				
410 Cleaning Services				13,810.40
420 Utility Services				316,174.22
430 Repairs and Maintenance Services				83,018.66
Total Purchased Property Services				\$413,003.28
500 Other Purchased Services				
523 General Property and Liability Insurance				71,059.00
530 Communications				21,368.89
Total Other Purchased Services				\$92,427.89
600 Supplies				
610 General Supplies	58,328.10	58,328.10		116,656.20
620 Energy				109,572.10
Total Supplies	\$58,328.10	\$58,328.10		\$226,228.30
Total 2620 Operation of Buildings Services	\$58,328.10	\$58,328.10		\$1,747,111.43

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2660 Safety and Security Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				32,328.06
Total Personnel Services – Salaries				\$32,328.06
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				2,473.11
230 PSERS Retirement Contributions				9,792.61
260 Workers’ Compensation				197.21
Total Personnel Services – Employee Benefits				\$12,462.93
300 Purchased Professional and Technical Services				
350 Security / Safety Services				51,366.48
Total Purchased Professional and Technical Services				\$51,366.48
Total 2660 Safety and Security Services				\$96,157.47

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				10,000.00
Total Personnel Services – Salaries				\$10,000.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				5.44
220 Social Security Contributions				726.22
230 PSERS Retirement Contributions				3,002.98
260 Workers' Compensation				60.96
270 Group Insurance – Self-Insurance				331.25
Total Personnel Services – Employee Benefits				\$4,126.85
300 Purchased Professional and Technical Services				
340 Technical Services				4,500.00
Total Purchased Professional and Technical Services				\$4,500.00
500 Other Purchased Services				
513 Contracted Carriers				1,014,492.19
516 Student Transportation Services From the IU				4,558.29
Total Other Purchased Services				\$1,019,050.48
600 Supplies				
610 General Supplies				5,032.82
Total Supplies				\$5,032.82
Total 2700 Student Transportation Services				\$1,042,710.15

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

10,000.00

Total Personnel Services – Salaries

\$10,000.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

5.44

220 Social Security Contributions

726.22

230 PSERS Retirement Contributions

3,002.98

260 Workers' Compensation

60.96

270 Group Insurance – Self-Insurance

331.25

Total Personnel Services – Employee Benefits

\$4,126.85

Total 2710 Supervision of Student Transportation Services

\$14,126.85

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2711 Supervision of Student Transportation Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				10,000.00
Total Personnel Services – Salaries				\$10,000.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				5.44
220 Social Security Contributions				726.22
230 PSERS Retirement Contributions				3,002.98
260 Workers' Compensation				60.96
270 Group Insurance – Self-Insurance				331.25
Total Personnel Services – Employee Benefits				\$4,126.85
Total 2711 Supervision of Student Transportation Services – Head of Component				\$14,126.85

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

4,500.00

Total Purchased Professional and Technical Services

\$4,500.00

500 Other Purchased Services

513 Contracted Carriers

934,987.45

516 Student Transportation Services From the IU

4,558.29

Total Other Purchased Services

\$939,545.74

600 Supplies

610 General Supplies

5,032.82

Total Supplies

\$5,032.82

Total 2720 Vehicle Operation Services

\$949,078.56

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:11 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2750 Nonpublic Transportation				
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				79,504.74
Total Other Purchased Services				\$79,504.74
Total 2750 Nonpublic Transportation				\$79,504.74

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2800 Support Services – Central				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				102,057.06
Total Personnel Services – Salaries				\$102,057.06
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				319.65
220 Social Security Contributions				7,422.64
230 PSERS Retirement Contributions				29,669.35
260 Workers' Compensation				622.46
270 Group Insurance – Self-Insurance				30,716.45
292 Health Savings Accounts				1,820.00
Total Personnel Services – Employee Benefits				\$70,570.55
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				26,048.20
340 Technical Services				25,851.82
Total Purchased Professional and Technical Services				\$51,900.02
400 Purchased Property Services				
440 Rentals				41,510.65
Total Purchased Property Services				\$41,510.65
500 Other Purchased Services				
580 Travel				1,252.80
Total Other Purchased Services				\$1,252.80
600 Supplies				
610 General Supplies				36,865.27
Total Supplies				\$36,865.27
800 Other Objects				
810 Dues and Fees				649.00
Total Other Objects				\$649.00
Total 2800 Support Services – Central				\$304,805.35

General Fund (10)

2810 Planning, Research, Development and Evaluation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 102,057.06

Total Personnel Services – Salaries \$102,057.06

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 319.65

220 Social Security Contributions 7,422.64

230 PSERS Retirement Contributions 29,669.35

260 Workers' Compensation 622.46

270 Group Insurance – Self-Insurance 30,716.45

292 Health Savings Accounts 1,820.00

Total Personnel Services – Employee Benefits \$70,570.55

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 26,048.20

340 Technical Services 25,851.82

Total Purchased Professional and Technical Services \$51,900.02

400 Purchased Property Services

440 Rentals 41,510.65

Total Purchased Property Services \$41,510.65

600 Supplies

610 General Supplies 36,865.27

Total Supplies \$36,865.27

800 Other Objects

810 Dues and Fees 649.00

Total Other Objects \$649.00

Total 2810 Planning, Research, Development and Evaluation Services \$303,552.55

General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

580 Travel

1,252.80

Total Other Purchased Services

\$1,252.80

Total 2830 Staff Services

\$1,252.80

General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only

Elementary

Secondary

Federal

Total

500 Other Purchased Services

580 Travel

1,252.80

Total Other Purchased Services

\$1,252.80

Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only

\$1,252.80

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

11,288.18

Total Other Purchased Services

\$11,288.18

Total 2900 Other Support Services

\$11,288.18

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

11,288.18

Total Other Purchased Services

\$11,288.18

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$11,288.18

General Fund (10)

3000 Operation of Non-Instructional Services	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	254,668.64
Total Personnel Services – Salaries	\$254,668.64
200 Personnel Services – Employee Benefits	
220 Social Security Contributions	19,388.76
230 PSERS Retirement Contributions	42,041.15
250 Unemployment Compensation	1,240.70
260 Workers’ Compensation	1,553.29
Total Personnel Services – Employee Benefits	\$64,223.90
300 Purchased Professional and Technical Services	
330 Other Professional Services	20,000.00
340 Technical Services	20,495.00
350 Security / Safety Services	6,651.00
Total Purchased Professional and Technical Services	\$47,146.00
400 Purchased Property Services	
430 Repairs and Maintenance Services	7,878.06
Total Purchased Property Services	\$7,878.06
500 Other Purchased Services	
510 Student Transportation Services	60,225.04
520 Insurance – General	10,650.00
580 Travel	2,603.46
591 Services Purchased Locally	3,300.00
Total Other Purchased Services	\$76,778.50
600 Supplies	
610 General Supplies	88,862.91
Total Supplies	\$88,862.91
800 Other Objects	
810 Dues and Fees	23,856.11
860 Grants To Municipal and Community Service Organizations	1,500.00
890 Miscellaneous Expenditures	1,000.00
Total Other Objects	\$26,356.11
Total 3000 Operation of Non-Instructional Services	\$565,914.12

General Fund (10)

3200 Student Activities

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

253,518.64

Total Personnel Services – Salaries

\$253,518.64

200 Personnel Services – Employee Benefits

220 Social Security Contributions

19,300.78

230 PSERS Retirement Contributions

42,041.15

250 Unemployment Compensation

1,240.70

260 Workers' Compensation

1,546.27

Total Personnel Services – Employee Benefits

\$64,128.90

300 Purchased Professional and Technical Services

330 Other Professional Services

20,000.00

340 Technical Services

20,495.00

350 Security / Safety Services

6,651.00

Total Purchased Professional and Technical Services

\$47,146.00

400 Purchased Property Services

430 Repairs and Maintenance Services

7,878.06

Total Purchased Property Services

\$7,878.06

500 Other Purchased Services

510 Student Transportation Services

60,225.04

520 Insurance – General

10,650.00

580 Travel

2,603.46

591 Services Purchased Locally

3,300.00

Total Other Purchased Services

\$76,778.50

600 Supplies

610 General Supplies

86,804.82

Total Supplies

\$86,804.82

800 Other Objects

810 Dues and Fees

23,856.11

Total Other Objects

\$23,856.11

Total 3200 Student Activities

\$560,111.03

General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

1,150.00

Total Personnel Services – Salaries

\$1,150.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

87.98

260 Workers' Compensation

7.02

Total Personnel Services – Employee Benefits

\$95.00

600 Supplies

610 General Supplies

2,058.09

2,058.09

Total Supplies

\$2,058.09

\$2,058.09

800 Other Objects

860 Grants To Municipal and Community Service Organizations

1,500.00

Total Other Objects

\$1,500.00

Total 3300 Community Services

\$2,058.09

\$4,803.09

General Fund (10)

3400 Scholarships and Awards

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

1,000.00

Total Other Objects

\$1,000.00

Total 3400 Scholarships and Awards

\$1,000.00

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services 57,623.22

Total Purchased Property Services \$57,623.22

600 Supplies

610 General Supplies 28,451.68

Total Supplies \$28,451.68

700 Property

762 Capitalized Equipment - Replacement 26,280.55

Total Property \$26,280.55

Total 4000 Facilities Acquisition, Construction and Improvement Services \$112,355.45

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
4600 Existing Building Improvement Services				
400 <u>Purchased Property Services</u>				
450 Construction Services				57,623.22
Total Purchased Property Services				\$57,623.22
600 <u>Supplies</u>				
610 General Supplies				28,451.68
Total Supplies				\$28,451.68
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				26,280.55
Total Property				\$26,280.55
Total 4600 Existing Building Improvement Services				\$112,355.45

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	438,046.27
880 Refunds of Prior Years' Receipts	6,721.18

Total Other Objects	\$444,767.45
----------------------------	---------------------

900 Other Uses of Funds

910 Redemption of Principal	720,000.00
939 Other Fund Transfers	1,500,000.00

Total Other Uses of Funds	\$2,220,000.00
----------------------------------	-----------------------

Total 5000 Other Expenditures and Financing Uses	\$2,664,767.45
---	-----------------------

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

438,046.27

880 Refunds of Prior Years' Receipts

6,721.18

Total Other Objects

\$444,767.45

900 Other Uses of Funds

910 Redemption of Principal

720,000.00

Total Other Uses of Funds

\$720,000.00

Total 5100 Debt Service / Other Expenditures and Financing Uses

\$1,164,767.45

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:15 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				438,046.27
Total Other Objects				\$438,046.27
900 Other Uses of Funds				
910 Redemption of Principal				720,000.00
Total Other Uses of Funds				\$720,000.00
Total 5110 Debt Service				\$1,158,046.27

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:15 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5130 Refund of Prior Year Revenues / Receipts				
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				6,721.18
Total Other Objects				\$6,721.18
Total 5130 Refund of Prior Year Revenues / Receipts				\$6,721.18

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:15 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5200 Interfund Transfers – Out				
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				1,500,000.00
Total Other Uses of Funds				\$1,500,000.00
Total 5200 Interfund Transfers – Out				\$1,500,000.00

General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

1,500,000.00

Total Other Uses of Funds

\$1,500,000.00

Total 5230 Capital Projects Fund Transfers

\$1,500,000.00

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services

182,501.17

Total Purchased Property Services

\$182,501.17

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$182,501.17

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:14 AM

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

182,501.17

Total Purchased Property Services

\$182,501.17

Total 4600 Existing Building Improvement Services

\$182,501.17

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	10,072,449.22				
1200 Special Programs - Elementary / Secondary	2,892,303.72				
1300 Vocational Education	333,586.49				
1400 Other Instructional Programs - Elementary / Secondary	8,083.47				
1500 Nonpublic School Programs	933.23				
Total Instruction	\$13,307,356.13				
2000 Support Services					
2100 Support Services - Students	749,094.12				
2200 Support Services - Instructional Staff	750,095.70				
2300 Support Services - Administration	1,149,716.11				
2400 Support Services - Pupil Health	161,151.50				
2500 Support Services - Business	363,373.45				
2600 Operation and Maintenance of Plant Services	1,963,315.06				
2700 Student Transportation Services	1,042,710.15				
2800 Support Services - Central	304,805.35				
2900 Other Support Services	11,288.18				
Total Support Services	\$6,495,549.62				
3000 Operation of Non-Instructional Services					
3200 Student Activities	560,111.03				
3300 Community Services	4,803.09				
3400 Scholarships and Awards	1,000.00				
Total Operation of Non-Instructional Services	\$565,914.12				
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services	112,355.45				
Total Facilities Acquisition, Construction and Improvement Services	\$112,355.45				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,164,767.45				
5200 Interfund Transfers - Out	1,500,000.00				
Total Other Expenditures and Financing Uses	\$2,664,767.45				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$23,145,942.77				

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:17 AM

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					10,072,449.22
1200 Special Programs - Elementary / Secondary					2,892,303.72
1300 Vocational Education					333,586.49
1400 Other Instructional Programs - Elementary / Secondary					8,083.47
1500 Nonpublic School Programs					933.23
Total Instruction					\$13,307,356.13
2000 Support Services					
2100 Support Services - Students					749,094.12
2200 Support Services - Instructional Staff					750,095.70
2300 Support Services - Administration					1,149,716.11
2400 Support Services - Pupil Health					161,151.50
2500 Support Services - Business					363,373.45
2600 Operation and Maintenance of Plant Services					1,963,315.06
2700 Student Transportation Services					1,042,710.15
2800 Support Services - Central					304,805.35
2900 Other Support Services					11,288.18
Total Support Services					\$6,495,549.62
3000 Operation of Non-Instructional Services					
3200 Student Activities					560,111.03
3300 Community Services					4,803.09
3400 Scholarships and Awards					1,000.00
Total Operation of Non-Instructional Services					\$565,914.12
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services		182,501.17			294,856.62
Total Facilities Acquisition, Construction and Improvement Services		\$182,501.17			\$294,856.62
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					1,164,767.45
5200 Interfund Transfers - Out					1,500,000.00
Total Other Expenditures and Financing Uses					\$2,664,767.45
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$182,501.17			\$23,328,443.94

PSERS Salary Data (Salary Data should relate to the General Fund only)

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	8,981,971.76
Total Federally Funded salaries subject to PSERS withholding	365,112.14
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	349,661.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$349,661.00 <hr/>

Title I ARRA Amount

Amount Description	Amount
Portion of Total Title I Expenditures funded with ARRA Title I	<hr/>

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	1,778,351.57	223,979.65	2,002,331.22
	272 Self-Insurance Dental Benefits	64,701.64	11,109.34	75,810.98
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$1,843,053.21	\$235,088.99	\$2,078,142.20
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	22,397.14	19,459.68	41,856.82
	272 Self-Insurance Dental Benefits	994.20	884.00	1,878.20
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$23,391.34	\$20,343.68	\$43,735.02
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
		FUND TOTAL		
Total of All Funds		\$1,866,444.55	\$255,432.67	\$2,121,877.22

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:22 AM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	88,974.90	376,862.28	465,837.18	99,704.67	374,627.71	474,332.38
2140 Psychological Services	115,271.60		115,271.60	119,178.65		119,178.65
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	54,280.00		54,280.00	55,278.50		55,278.50
2260 Instruction and Curriculum Development Services	140,378.40		140,378.40	156,612.27		156,612.27
2350 Legal and Accounting Services	20,569.50	21,037.19	41,606.69	1,242.50	32,290.80	33,533.30
2420 Medical Services						
2440 Nursing Services	28,274.44	119,759.26	148,033.70	33,181.38	124,674.86	157,856.24
2700 Student Transportation Services	379,590.23	653,267.05	1,032,857.28	383,604.27	659,105.88	1,042,710.15
Total	\$827,339.07	\$1,170,925.78	\$1,998,264.85	\$848,802.24	\$1,190,699.25	\$2,039,501.49

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:23 AM

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year	303,757.00	12,205,000.00			808,596.00	119,116.00	28,716,390.00	42,152,859.00
2. Additional Debt Incurred During Year					1,254,421.00	8,617.00	3,963,991.00	5,227,029.00
3. Retirements and Repayments	97,450.00	720,000.00						817,450.00
4. Debt at End of Fiscal Year	206,307.00	11,485,000.00			2,063,017.00	127,733.00	32,680,381.00	46,562,438.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest	206,307.00	11,485,000.00			2,063,017.00	127,733.00	32,680,381.00	46,562,438.00
7. Current Portion P&I - Due within 1 year	109,153.00	1,154,066.00				35,765.00		1,298,984.00
8. Interest Paid during current fiscal year		438,046.00						438,046.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year							997,610.00	997,610.00
2. Additional Debt Incurred During Year								
3. Retirements and Repayments							77,991.00	77,991.00
4. Debt at End of Fiscal Year							919,619.00	919,619.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							919,619.00	919,619.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

Total Principal and Interest Payments Made by Your School - All Funds

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	720,000.00		438,046.27	1,158,046.27	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

Total Debt Payments - Governmental Funds			\$720,000.00		\$438,046.27	\$1,158,046.27	
---	--	--	---------------------	--	---------------------	-----------------------	--

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				

Total Debt Payments - Proprietary Funds						
--	--	--	--	--	--	--

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Other Short Term Debt		303,757.00		97,450.00	206,307.00	109,153.00	
General Obligation Bonds/Notes – CIB	01/2014	9,990,000.00		5,000.00	9,985,000.00	379,980.00	375,030.00
General Obligation Bonds/Notes – CIB	02/2008	2,215,000.00		715,000.00	1,500,000.00	774,086.00	63,016.00
Compensated Absences		119,116.00	8,617.00		127,733.00	35,765.00	
Other Post-Employment Benefits (OPEB)		808,596.00	1,254,421.00		2,063,017.00		
Net Pension Liability		28,716,390.00	3,963,991.00		32,680,381.00		
Totals for Debt Entered:		\$42,152,859.00	\$5,227,029.00	\$817,450.00	\$46,562,438.00	\$1,298,984.00	\$438,046.00

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Net Pension Liability		997,610.00		77,991.00	919,619.00		
Totals for Debt Entered:		\$997,610.00		\$77,991.00	\$919,619.00		

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail

	Amount
Tuition Reported in General Fund Expenditures 1000-560	1,573,576.52
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	

Section 1 Total	\$1,573,576.52
------------------------	-----------------------

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	7,792.50	309,341.65	317,134.15
6 Brick and Mortar Charter Schools	178,848.34	148,459.37	327,307.71
7 Cyber Charter Schools	456,376.74	70,841.48	527,218.22
8 Career and Technology Centers	235,026.86	98,559.63	333,586.49
9 Approved Private Schools		63,855.09	63,855.09
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers		4,474.86	4,474.86
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$878,044.44	\$695,532.08	\$1,573,576.52

LEA : 127042853 Freedom Area SD

Printed 10/11/2017 9:42:24 AM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 242,403.00

Total Personnel Services – Salaries \$242,403.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 201.00

220 Social Security Contributions 19,748.00

230 PSERS Retirement Contributions 74,293.00

260 Workers’ Compensation 1,361.00

270 Group Insurance – Self-Insurance 41,915.00

292 Health Savings Accounts 1,820.00

Total Personnel Services – Employee Benefits \$139,338.00

400 Purchased Property Services

430 Repairs and Maintenance Services 4,043.00

Total Purchased Property Services \$4,043.00

500 Other Purchased Services

580 Travel 2,562.00

Total Other Purchased Services \$2,562.00

600 Supplies

610 General Supplies 27,383.00

630 Food 317,194.00

Total Supplies \$344,577.00

700 Property

740 Depreciation 32,442.00

Total Property \$32,442.00

800 Other Objects

800 Other Objects 1,900.00

810 Dues and Fees 609.00

Total Other Objects \$2,509.00

Total 3000 Operation of Non-Instructional Services \$767,874.00

Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				242,403.00
Total Personnel Services – Salaries				\$242,403.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				201.00
220 Social Security Contributions				19,748.00
230 PSERS Retirement Contributions				74,293.00
260 Workers' Compensation				1,361.00
270 Group Insurance – Self-Insurance				41,915.00
292 Health Savings Accounts				1,820.00
Total Personnel Services – Employee Benefits				\$139,338.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				4,043.00
Total Purchased Property Services				\$4,043.00
500 Other Purchased Services				
580 Travel				2,562.00
Total Other Purchased Services				\$2,562.00
600 Supplies				
610 General Supplies				27,383.00
630 Food				317,194.00
Total Supplies				\$344,577.00
700 Property				
740 Depreciation				32,442.00
Total Property				\$32,442.00
800 Other Objects				
800 Other Objects				1,900.00
810 Dues and Fees				609.00
Total Other Objects				\$2,509.00
Total 3100 Food Services				\$767,874.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	767,874.00				767,874.00
Total Operation of Non-Instructional Services	\$767,874.00				\$767,874.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$767,874.00				\$767,874.00