

LEA Name : Freedom Area SD
Address : 1702 School Street
Freedom , PA 15042

County : Beaver
AUN Number : 127042853
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2022

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



Date



Board Secretary Signature



Date

Erin Bluedorn

Contact Person

(724)775-7644 Ext :130

Contact Person Telephone Number

ebluedorn@freedomarea.org

Contact Person E-mail Address

(724)775-7434

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2022**
(Pursuant to PA School Code Section 218(b))

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

Audit Certification Due: 12/31/2022

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).

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 through CFRS is materially consistent with the audited financial statements.

Chief School Administrator

Diane A. Workman
Signature

11/11/22
Date

Board Secretary

Erin Bluedorn, CPA
Signature

11/11/22
Date

Erin Bluedorn

Contact Person

ebluedorn@freedomarea.org

Contact Person E-mail Address

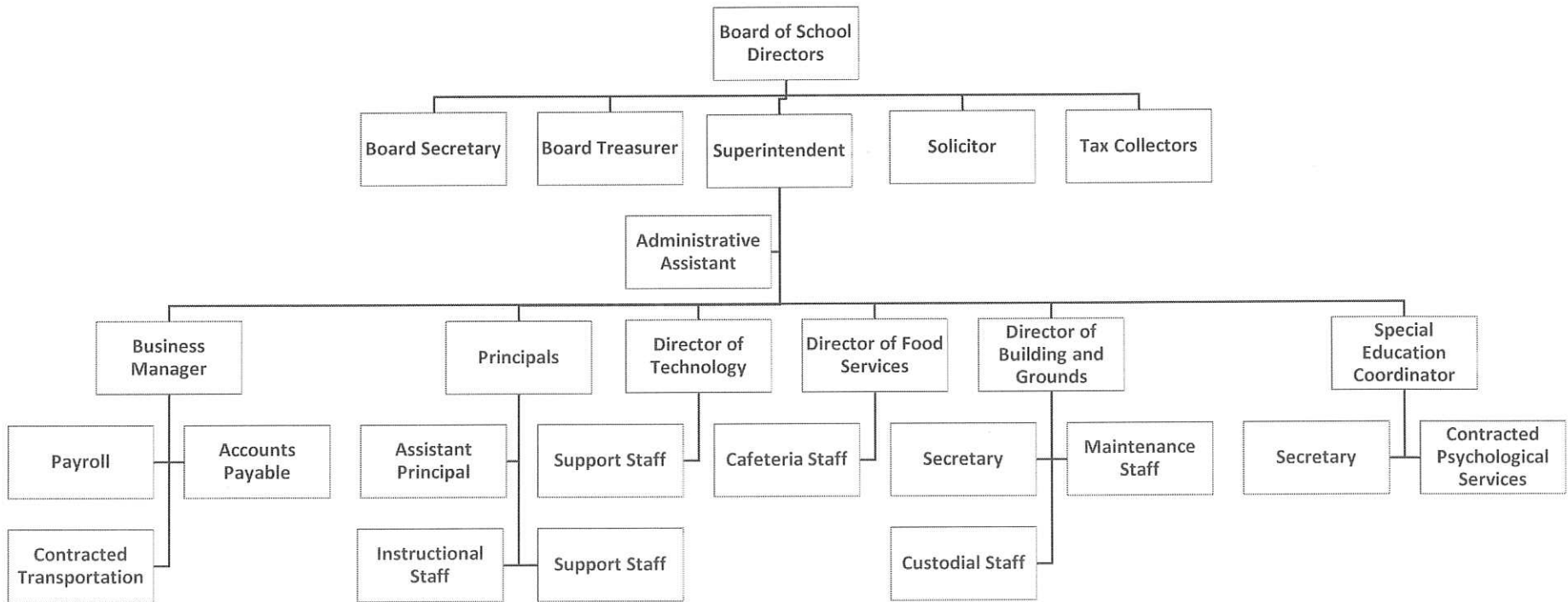
(724)775-7644

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Contact Person Telephone Number

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Contact Person Fax Number



Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	April 5, 2001
Last Revised	September 9, 2003

Purpose

The Board of School Directors recognizes the need to implement the required accounting and financial reporting standards promulgated by the Governmental Accounting Standards Board (GASB). GASB Statement 34 was issued to provide new and additional information to the diverse users of district financial statements. In addition to the information contained in previous financial reporting, GASB 34 will now provide information in a highly aggregated manner looking at the long-term financial health of the school district. This new information will require school districts to account for capital assets in a manner different than previously recorded. The intent is to provide an additional set of entity-wide financial statements more similar to the private sector.

The primary objectives of GASB 34 include:

1. New entity-wide financial statements reflecting the overall financial position of the district.
2. Long-term focus for school district activities.
3. Narrative overview and analysis.
4. Information on major funds.
5. Expanded budgetary reporting.

It is important to note that the methods, calculations and procedures for determining the budgetary process of the school district will not be affected by the implementation of the new standards. The information contained in previous financial statements will largely be in the same format.

Authority

Governmental Accounting Standards Board Statement 34.

Delegation of Responsibility

The Board of School Directors delegates to the Business Manager, in cooperation with the local independent auditor, the responsibility to coordinate the compilation and preparation of all information necessary to implement this policy in accordance with district administrative procedures.

Guidelines

Requirements

Capitalized Assets -

A capitalized asset shall be any asset acquired by donation or purchase that has a useful life of longer than one (1) year or extends the life of another capitalized asset or increases its value and meets a specific dollar threshold. At management's discretion, and in conjunction with the local auditor, capital assets purchased with long-term debt may be capitalized regardless of the specific dollar threshold for the type of class of asset acquired.

Value of Assets -

All capitalized assets shall be recorded at historical cost at acquisition date or estimated cost if acquired prior to the date of the initial inventory. Any donated capital asset shall be recorded at the date of donation using the fair market value of the item at that date.

Depreciation -

Depreciation shall be based on the straight-line method of depreciation over the estimated useful life of each depreciable asset or group of assets. Periodically, management shall evaluate the estimated useful life of each depreciable asset to determine if revision of such estimate is required.

Dollar Threshold -

A dollar threshold for each asset shall be set at an appropriate level. Management should periodically review these levels with assistance from the local independent auditor and make any modifications necessary.

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30160	Federal IDEA revenue has been reported in revenue code 8512 or 8513 rather than in code 6832 as pass thru funds. Please make corrections or provide an explanation. Receipt of IDEA funded COVID 19 SECIM grants correctly recorded to 8512 can be noted in the justification. REV8512: \$14,146.00 REV8513: \$0.00	Receipt of IDEA funded COVID SECIM grants.
30685	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail: \$243,344.98 6153, Prior AFR Rev Detail: \$138,060.90	Unusually high number of property sales due to low interest rates.
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$1,264,244.43 2700-513, PY AFR Amount: \$1,001,450.77	Prior year expenses low due to remote learning during COVID. Current year is a return to full year of in school learning.

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	10,574,169				
0110 Investments					
0120 Taxes Receivable	1,357,871				
0130 Due From Other Funds	102,352				
0141 Due From Other Governments	1,037,977				
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	9,060				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	347,367				
0190 Other Current Assets					
Total Assets	\$13,428,796				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$13,428,796				

Amounts Expressed in Whole Dollars

<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
<u>(31)</u>		<u>(39)</u>		

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents		2,742,414
0110 Investments		
0120 Taxes Receivable		
0130 Due From Other Funds		1,901,000
0141 Due From Other Governments		
0142 State Revenue Receivable		
0143 Federal Revenue Receivable		
0145 Other Intergovernmental Revenue Receivable		
0146 Due from Primary Government		
0147 Due from Component Unit		
0150 Other Receivables		280,500
0170 Inventories		
0180 Prepaid Expenses (Expenditures)		
0190 Other Current Assets		

Total Assets	\$4,923,914
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$4,923,914
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Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	13,316,583
0110 Investments	
0120 Taxes Receivable	1,357,871
0130 Due From Other Funds	2,003,352
0141 Due From Other Governments	1,037,977
0142 State Revenue Receivable	
0143 Federal Revenue Receivable	
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	289,560
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	347,367
0190 Other Current Assets	
Total Assets	\$18,352,710
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$18,352,710

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	1,901,000				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	607,004				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,426,217				
0462 Payroll Deductions and Withholding	97,706				
0480 Unearned Revenues	9,901				
0490 Other Current Liabilities	62,409				
Total Liabilities	\$5,104,237				
0950 Deferred Inflows of Resources	915,896				
Fund Balances					
0810 Nonspendable Fund Balance	347,367				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	5,163,140				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	1,898,156				
Total Fund Balances	\$7,408,663				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$13,428,796				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<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>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					
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					
0490 Other Current Liabilities					
Total Liabilities					
0950 Deferred Inflows of Resources			280,500		
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance			3,279,309		
0830 Committed Fund Balance			1,364,105		
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances			\$4,643,414		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$4,923,914		

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	1,901,000
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	607,004
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	2,426,217
0462 Payroll Deductions and Withholding	97,706
0480 Unearned Revenues	9,901
0490 Other Current Liabilities	62,409

Total Liabilities \$5,104,237

0950 Deferred Inflows of Resources	1,196,396
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Fund Balances

0810 Nonspendable Fund Balance	347,367
0820 Restricted Fund Balance	3,279,309
0830 Committed Fund Balance	6,527,245
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,898,156

Total Fund Balances \$12,052,077

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$18,352,710

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	11,039,763				
7000 Revenue from State Sources	13,097,037				
8000 Revenue from Federal Sources	709,301				
Total Revenues	\$24,846,101				
Expenditures					
1000 Instruction	15,126,049				
2000 Support Services	7,309,594				
3000 Operation of Non-Instructional Services	702,898				
4000 Facilities Acquisition, Construction and Improvement Services	70,372				
5110 Debt Service	728,148				
5130 Refund of Prior Year Revenues / Receipts	10,328				
5140 Leases	22,634				
Total Expenditures	\$23,970,023				
Excess (Deficiency) Of Revenues Over Expenditures	\$876,078				
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 and Leases					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
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	600,000				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$600,000)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690. 1850 (31)</u>	<u>Capital Reserve (1431) (32)</u>	<u>Other Capital Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>
Revenues					
6000 Revenue from Local Sources			3,454		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues			\$3,454		
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts			14,849		
5140 Leases					
Total Expenditures			\$14,849		
Excess (Deficiency) Of Revenues Over Expenditures			(\$11,395)		
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 and Leases					
9300 Interfund Transfers - IN			600,000		
9400 Sale of or Compensation for Loss of Fixed Assets			25,500		
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					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			\$625,500		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	11,043,217
7000 Revenue from State Sources	13,097,037
8000 Revenue from Federal Sources	709,301
Total Revenues	\$24,849,555
Expenditures	
1000 Instruction	15,126,049
2000 Support Services	7,309,594
3000 Operation of Non-Instructional Services	702,898
4000 Facilities Acquisition, Construction and Improvement Services	70,372
5110 Debt Service	728,148
5130 Refund of Prior Year Revenues / Receipts	25,177
5140 Leases	22,634
Total Expenditures	\$23,984,872
Excess (Deficiency) Of Revenues Over Expenditures	\$864,683
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 and Leases	
9300 Interfund Transfers - IN	600,000
9400 Sale of or Compensation for Loss of Fixed Assets	25,500
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	600,000
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$25,500

Amounts Expressed in Whole Dollars

<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
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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	\$276,078
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Fund Balance

0001 Fund Balance - Beginning of Fiscal Year	7,132,585
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Fund Balance - End Of Year	\$7,408,663
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Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<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>
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			\$614,105		
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year			4,029,309		
Fund Balance - End Of Year			\$4,643,414		

Amounts Expressed in Whole Dollars

Total Governmental Funds

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 **\$890,183**

Fund Balance

0001 Fund Balance - Beginning of Fiscal Year 11,161,894

Fund Balance - End Of Year **\$12,052,077**

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	611,608			611,608	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	28,863			28,863	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	31,936			31,936	
0180 Prepaid Expenses (Expenditures)	400			400	
0190 Other Current Assets					
Total Current Assets	\$672,807			\$672,807	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	49,394			49,394	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$49,394			\$49,394	
0910 Deferred Outflows of Resources	125,317			125,317	
Total Assets And Deferred Outflows Of Resources	\$847,518			\$847,518	

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	81,752			81,752	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					
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	32,773			32,773	
0490 Other Current Liabilities					
Total Current Liabilities	\$114,525			\$114,525	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease Obligations					
0540 Accumulated Compensated Absences	12,688			12,688	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	45,605			45,605	
0570 Net Pension Liability	789,816			789,816	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$848,109			\$848,109	
Total Liabilities	\$962,634			\$962,634	
0950 Deferred Inflows of Resources	208,124			208,124	
Net Position					
0791 Net Investment in Capital Assets	49,394			49,394	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(372,634)			(372,634)	
Total Net Position	(\$323,240)			(\$323,240)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$847,518			\$847,518	

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	55,395			55,395	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$55,395			\$55,395	
Operating Expenses					
100 Personnel Services – Salaries	267,532			267,532	
200 Personnel Services – Employee Benefits	166,734			166,734	
300 Purchased Professional and Technical Services	480			480	
400 Purchased Property Services	15,470			15,470	
500 Other Purchased Services	460			460	
600 Supplies	383,367			383,367	
740 Depreciation	19,313			19,313	
810 Dues and Fees	715			715	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$854,071			\$854,071	
Operating Income (Loss)	(\$798,676)			(\$798,676)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	470			470	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure	51,689			51,689	
7000 Revenue from State Sources	82,948			82,948	
8000 Revenue from Federal Sources	917,087			917,087	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,052,194			\$1,052,194	
Income (Loss) Before Contributions And Transfers	\$253,518			\$253,518	

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					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$253,518			\$253,518	
0002 Net Position - Beginning of Fiscal Year	(576,758)			(576,758)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$323,240)			(\$323,240)	

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	40,155			40,155	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	438,241			438,241	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	323,066			323,066	
0018 Cash Payments For Other Operating Expenses	715			715	
Net Cash Provided By (Used For) Operating Activities	(\$721,867)			(\$721,867)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	87,682			87,682	
0023 Receipts From Federal Sources -8000	965,212			965,212	
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	(61,189)			(61,189)	
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$991,705			\$991,705	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
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					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	470			470	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$470	\$470
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	<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	270,308			270,308	
0004 Cash and Cash Equivalents Beginning of Year	341,300			341,300	
Cash and Cash Equivalents at Year End	\$611,608			\$611,608	

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

0005 Operating Income (Loss) per REP	(798,676)			(798,676)	
Adjustments					
0051 Depreciation and Net Amortization	19,313			19,313	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	73,422			73,422	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(6)			(6)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	14,751			14,751	
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)	(11,462)			(11,462)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(3,975)			(3,975)	
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)	(787)			(787)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(14,447)			(14,447)	
0067 Deferred Inflows (0950)					
Total Adjustments	\$76,809			\$76,809	
Cash Provided By (Used for) Total	(\$721,867)			(\$721,867)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
USDA Donated Commodities	60,631
Total	\$60,631

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	200,960			74,310
0110 Investments				
0130 Due From Other Funds				
0140 Due from Other Governments, Primary Government and Component Units				
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	\$200,960			\$74,310
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$200,960			\$74,310

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Amounts Expressed in Whole Dollars

Other Custodial Fiduciary Component Units Total Fiduciary Funds
(89) (98)

Assets And Deferred Outflows Of Resources

Assets		
0100 Cash and Cash Equivalents		275,270
0110 Investments		
0130 Due From Other Funds		
0140 Due from Other Governments, Primary Government and Component Units		
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		\$275,270
0910 Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources		\$275,270

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity Custodial</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds	20,600			
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities	\$20,600			
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	180,360			74,310
0799 Unrestricted Net Position				
Total Net Position	\$180,360			\$74,310
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$200,960			\$74,310

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Amounts Expressed in Whole Dollars

Other Custodial
(89)

Fiduciary Component Units
(98)

Total Fiduciary Funds

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds	20,600
0410 Due to Other Governments, Primary Government and Component Units	
0420 Accounts Payable	
0430 Contracts Payable	
0450 Short-Term Payables	
0460 Payroll Accruals and Withholdings	
0480 Unearned Revenues	
0490 Other Current Liabilities	

Total Liabilities **\$20,600**

0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets	
0009 Restricted Net Position (0792 – 0798)	254,670
0799 Unrestricted Net Position	

Total Net Position **\$254,670**

Total Liabilities, Deferred Inflows Of Resources And Net Position **\$275,270**

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings	3,609			67		
0092 Other Additions				115,117		
Deductions						
0093 Scholarships Awarded	10,000					
0094 Other Deductions				95,936		
Change In Net Position	(\$6,391)			\$19,248		
0006 Net Position – Beginning of Fiscal Year	186,751			55,062		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$180,360			\$74,310		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	
0095 Net Investment Earnings	3,676
0092 Other Additions	115,117
Deductions	
0093 Scholarships Awarded	10,000
0094 Other Deductions	95,936
Change in Net Position	\$12,857
0006 Net Position – Beginning of Fiscal Year	241,813
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$254,670

	<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	8,542,979.20			8,542,979.20
6112 Interim Real Estate Taxes	3,517.58			3,517.58
6113 Public Utility Realty Taxes	9,557.58			9,557.58
6114 Payments in Lieu of Current Taxes - State / Local	2,843.59			2,843.59
6143 Current Act 511 Local Services Taxes	11,184.97			11,184.97
6151 Current Act 511 Earned Income Taxes	1,301,579.40			1,301,579.40
6153 Current Act 511 Real Estate Transfer Taxes	243,344.98			243,344.98
6411 Delinquent Real Estate Taxes	500,079.79			500,079.79
6420 Delinquent Per Capita Taxes, Section 679	300.80			300.80
6451 Delinquent Act 511 Earned Income Taxes	794.26			794.26
6500 Earnings on Investments	21,132.62			
6700 Revenues from LEA Activities	55,979.09			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	8,359.51			
6832 Federal IDEA Revenue Received as Pass Through	257,716.88			
6910 Rentals	42,826.06			
6920 Contributions and Donations from Private Sources	9,242.17			
6999 Other Revenues Not Specified Above	28,325.00			
TOTAL Revenue from Local Sources	\$11,039,763.48			\$10,616,182.15

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	8,239,753.60		
7112 Basic Education Funding-Social Security	389,988.25		
7160 Tuition for Orphans Subsidy	12,228.66		
7271 Special Education funds for School-Aged Pupils	1,147,464.48		
7311 Pupil Transportation Subsidy	638,614.57		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,330.00		
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,808.97		
7340 State Property Tax Reduction Allocation	500,370.17		
7361 School Safety and Security Grants	2,980.00		
7505 Ready to Learn Block Grant	268,806.00		
7820 State Share of Retirement Contributions	1,851,691.83		
TOTAL Revenue from State Sources	\$13,097,036.53		

	Revenue Reported In Current Year			
Revenue from Federal Sources				
8512 IDEA, Part B	14,146.00			
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	293,244.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	54,692.86			
8517 NCLB, Title IV - 21st Century Schools	22,341.00			
8742 Governor's Emergency Education Relief Fund (GEER)	3,717.17			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	188,119.74			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	62,831.46			
8751 ARP ESSER Learning Loss	58,866.70			
8755 ARP ESSER Emergency Relief for Other Educational Entities	2,120.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,222.26			
TOTAL Revenue from Federal Sources	\$709,301.19			
TOTAL FROM ALL SOURCES	\$24,846,101.20			\$10,616,182.15

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</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>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	8,542,979.20					
6112 Interim Real Estate Taxes	3,517.58					
6113 Public Utility Realty Taxes	9,557.58					
6114 Payments in Lieu of Current Taxes - State / Local	2,843.59					
6143 Current Act 511 Local Services Taxes	11,184.97					
6151 Current Act 511 Earned Income Taxes	1,301,579.40					
6153 Current Act 511 Real Estate Transfer Taxes	243,344.98					
6411 Delinquent Real Estate Taxes	500,079.79					
6420 Delinquent Per Capita Taxes, Section 679	300.80					
6451 Delinquent Act 511 Earned Income Taxes	794.26					
6500 Earnings on Investments	21,132.62					
6700 Revenues from LEA Activities	55,979.09					
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	8,359.51					
6832 Federal IDEA Revenue Received as Pass Through	257,716.88					
6910 Rentals	42,826.06					
6920 Contributions and Donations from Private Sources	9,242.17					
6999 Other Revenues Not Specified Above	28,325.00					
6000 Total Revenue from Local Sources	\$11,039,763.48					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	8,239,753.60					
7112 Basic Education Funding-Social Security	389,988.25					
7160 Tuition for Orphans Subsidy	12,228.66					
7271 Special Education funds for School-Aged Pupils	1,147,464.48					
7311 Pupil Transportation Subsidy	638,614.57					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,330.00					
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,808.97					
7340 State Property Tax Reduction Allocation	500,370.17					
7361 School Safety and Security Grants	2,980.00					
7505 Ready to Learn Block Grant	268,806.00					
7820 State Share of Retirement Contributions	1,851,691.83					
7000 Total Revenue from State Sources	\$13,097,036.53					
8000 Revenue from Federal Sources						
8512 IDEA, Part B	14,146.00					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	293,244.00					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					8,542,979.20
6112 Interim Real Estate Taxes					3,517.58
6113 Public Utility Realty Taxes					9,557.58
6114 Payments in Lieu of Current Taxes - State / Local					2,843.59
6143 Current Act 511 Local Services Taxes					11,184.97
6151 Current Act 511 Earned Income Taxes					1,301,579.40
6153 Current Act 511 Real Estate Transfer Taxes					243,344.98
6411 Delinquent Real Estate Taxes					500,079.79
6420 Delinquent Per Capita Taxes, Section 679					300.80
6451 Delinquent Act 511 Earned Income Taxes					794.26
6500 Earnings on Investments		3,454.19			24,586.81
6700 Revenues from LEA Activities					55,979.09
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					8,359.51
6832 Federal IDEA Revenue Received as Pass Through					257,716.88
6910 Rentals					42,826.06
6920 Contributions and Donations from Private Sources					9,242.17
6999 Other Revenues Not Specified Above					28,325.00
6000 Total Revenue from Local Sources		\$3,454.19			\$11,043,217.67
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					8,239,753.60
7112 Basic Education Funding-Social Security					389,988.25
7160 Tuition for Orphans Subsidy					12,228.66
7271 Special Education funds for School-Aged Pupils					1,147,464.48
7311 Pupil Transportation Subsidy					638,614.57
7312 Nonpublic and Charter School Pupil Transportation Subsidy					22,330.00
7330 Health Services (Medical, Dental, Nurse, Act 25)					22,808.97
7340 State Property Tax Reduction Allocation					500,370.17
7361 School Safety and Security Grants					2,980.00
7505 Ready to Learn Block Grant					268,806.00
7820 State Share of Retirement Contributions					1,851,691.83
7000 Total Revenue from State Sources					\$13,097,036.53
8000 Revenue from Federal Sources					
8512 IDEA, Part B					14,146.00
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					293,244.00

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</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>
8000 Revenue from Federal Sources						
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	54,692.86					
8517 NCLB, Title IV - 21st Century Schools	22,341.00					
8742 Governor's Emergency Education Relief Fund (GEER)	3,717.17					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	188,119.74					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	62,831.46					
8751 ARP ESSER Learning Loss	58,866.70					
8755 ARP ESSER Emergency Relief for Other Educational Entities	2,120.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,222.26					
8000 Total Revenue from Federal Sources	\$709,301.19					
9000 Other Financing Sources						
9310 General Fund Transfers						
9400 Sale of or Compensation for Loss of Fixed Assets						
9000 Total Other Financing Sources						
Total From All Sources	\$24,846,101.20					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
8000 Revenue from Federal Sources					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					54,692.86
8517 NCLB, Title IV - 21st Century Schools					22,341.00
8742 Governor's Emergency Education Relief Fund (GEER)					3,717.17
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					188,119.74
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					62,831.46
8751 ARP ESSER Learning Loss					58,866.70
8755 ARP ESSER Emergency Relief for Other Educational Entities					2,120.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					9,222.26
8000 Total Revenue from Federal Sources					\$709,301.19
9000 Other Financing Sources					
9310 General Fund Transfers		600,000.00			600,000.00
9400 Sale of or Compensation for Loss of Fixed Assets		25,500.00			25,500.00
9000 Total Other Financing Sources		\$625,500.00			\$625,500.00
Total From All Sources		\$628,954.19			\$25,475,055.39

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</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>
Revenue from Local Sources	11,039,763.48					
Revenue from State Sources	13,097,036.53					
Revenue from Federal Sources	709,301.19					
Other Financing Sources						
Total From All Sources	\$24,846,101.20					

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources		3,454.19			11,043,217.67
Revenue from State Sources					13,097,036.53
Revenue from Federal Sources					709,301.19
Other Financing Sources		625,500.00			625,500.00
Total From All Sources		\$628,954.19			\$25,475,055.39

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	6,375,198.75
Total Personnel Services – Salaries	\$6,375,198.75
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	6,476.58
220 Social Security Contributions	481,064.16
230 PSERS Retirement Contributions	2,189,535.78
260 Workers’ Compensation	38,155.97
270 Group Insurance – Self-Insurance	1,730,346.52
291 Other Retirement Plans	3,281.25
292 Health Savings Accounts	145,454.14
Total Personnel Services – Employee Benefits	\$4,594,314.40
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	571,828.49
323 Professional Educational Services – Other Educational Agencies	282,068.86
329 Professional Educational Services – Other	67,648.17
330 Other Professional Services	103,600.96
Total Purchased Professional and Technical Services	\$1,025,146.48
400 Purchased Property Services	
430 Repairs and Maintenance Services	1,343.15
Total Purchased Property Services	\$1,343.15
500 Other Purchased Services	
510 Student Transportation Services	12,084.36
561 Tuition To Other School Districts Within the State	688.29
562 Tuition To Pennsylvania Charter Schools	1,351,412.72
563 Tuition To Nonpublic Schools	598,404.12
564 Tuition To Career and Technology Centers	369,303.01
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	117,320.93
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	18,550.00
580 Travel	334.95
Total Other Purchased Services	\$2,468,098.38
600 Supplies	
610 General Supplies	381,661.13
640 Books and Periodicals	45,003.01
650 Supplies & Fees – Technology Related	76,106.94
Total Supplies	\$502,771.08
700 Property	
758 Capitalized Technology Software - Original	973.94
766 Capitalized Technology Equipment – Replacement	21,189.06
768 Capitalized Technology Software - Replacement	135,588.12
Total Property	\$157,751.12

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General Fund (10)

1000 Instruction

Total

800 Other Objects

810 Dues and Fees

1,425.61

Total Other Objects

\$1,425.61

Total 1000 Instruction

\$15,126,048.97

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	2,307,865.01	2,593,249.22	316,363.16	5,217,477.39
Total Personnel Services – Salaries	\$2,307,865.01	\$2,593,249.22	\$316,363.16	\$5,217,477.39
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,241.73	2,820.83	341.24	5,403.80
220 Social Security Contributions	173,684.40	195,916.64	23,734.21	393,335.25
230 PSERS Retirement Contributions	793,486.15	890,296.19	109,134.05	1,792,916.39
260 Workers' Compensation	13,799.85	15,525.68	1,892.60	31,218.13
270 Group Insurance – Self-Insurance	677,484.60	705,456.88	81,951.00	1,464,892.48
291 Other Retirement Plans		3,281.25		3,281.25
292 Health Savings Accounts	56,588.64	56,853.00	7,637.50	121,079.14
Total Personnel Services – Employee Benefits	\$1,717,285.37	\$1,870,150.47	\$224,690.60	\$3,812,126.44
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	29,302.09	2,591.86		31,893.95
323 Professional Educational Services – Other Educational Agencies	134,266.69	92,970.60	5,254.92	232,492.21
Total Purchased Professional and Technical Services	\$163,568.78	\$95,562.46	\$5,254.92	\$264,386.16
400 Purchased Property Services				
430 Repairs and Maintenance Services		1,343.15		1,343.15
Total Purchased Property Services		\$1,343.15		\$1,343.15
500 Other Purchased Services				
510 Student Transportation Services	91.00	5,683.96		5,774.96
562 Tuition To Pennsylvania Charter Schools	457,372.07	424,075.22		881,447.29
580 Travel		334.95		334.95
Total Other Purchased Services	\$457,463.07	\$430,094.13		\$887,557.20
600 Supplies				
610 General Supplies	114,033.58	224,316.40	19,105.57	357,455.55
640 Books and Periodicals		34,751.60	10,251.41	45,003.01
650 Supplies & Fees – Technology Related		17,779.10	56,207.84	73,986.94
Total Supplies	\$114,033.58	\$276,847.10	\$85,564.82	\$476,445.50
700 Property				
766 Capitalized Technology Equipment – Replacement	21,189.06			21,189.06
768 Capitalized Technology Software - Replacement	57,500.00	78,088.12		135,588.12
Total Property	\$78,689.06	\$78,088.12		\$156,777.18
800 Other Objects				
810 Dues and Fees		1,100.61		1,100.61
Total Other Objects		\$1,100.61		\$1,100.61
Total 1100 Regular Programs – Elementary / Secondary	\$4,838,904.87	\$5,346,435.26	\$631,873.50	\$10,817,213.63

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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	2,307,865.01	2,593,249.22		4,901,114.23
Total Personnel Services – Salaries	\$2,307,865.01	\$2,593,249.22		\$4,901,114.23
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,241.73	2,820.83		5,062.56
220 Social Security Contributions	173,684.40	195,916.64		369,601.04
230 PSERS Retirement Contributions	793,486.15	890,296.19		1,683,782.34
260 Workers' Compensation	13,799.85	15,525.68		29,325.53
270 Group Insurance – Self-Insurance	677,484.60	705,456.88		1,382,941.48
291 Other Retirement Plans		3,281.25		3,281.25
292 Health Savings Accounts	56,588.64	56,853.00		113,441.64
Total Personnel Services – Employee Benefits	\$1,717,285.37	\$1,870,150.47		\$3,587,435.84
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	29,302.09	2,591.86		31,893.95
323 Professional Educational Services – Other Educational Agencies	134,266.69	92,970.60	5,254.92	232,492.21
Total Purchased Professional and Technical Services	\$163,568.78	\$95,562.46	\$5,254.92	\$264,386.16
400 Purchased Property Services				
430 Repairs and Maintenance Services		1,343.15		1,343.15
Total Purchased Property Services		\$1,343.15		\$1,343.15
500 Other Purchased Services				
510 Student Transportation Services	91.00	5,683.96		5,774.96
562 Tuition To Pennsylvania Charter Schools	457,372.07	424,075.22		881,447.29
580 Travel		334.95		334.95
Total Other Purchased Services	\$457,463.07	\$430,094.13		\$887,557.20
600 Supplies				
610 General Supplies	114,033.58	224,316.40	3,162.53	341,512.51
640 Books and Periodicals		34,751.60		34,751.60
650 Supplies & Fees – Technology Related		17,779.10		17,779.10
Total Supplies	\$114,033.58	\$276,847.10	\$3,162.53	\$394,043.21
700 Property				
766 Capitalized Technology Equipment – Replacement	21,189.06			21,189.06
768 Capitalized Technology Software - Replacement	57,500.00	78,088.12		135,588.12
Total Property	\$78,689.06	\$78,088.12		\$156,777.18
800 Other Objects				
810 Dues and Fees		1,100.61		1,100.61
Total Other Objects		\$1,100.61		\$1,100.61
Total 1110 Regular Programs	\$4,838,904.87	\$5,346,435.26	\$8,417.45	\$10,193,757.58

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			316,363.16	316,363.16
Total Personnel Services – Salaries			\$316,363.16	\$316,363.16
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			341.24	341.24
220 Social Security Contributions			23,734.21	23,734.21
230 PSERS Retirement Contributions			109,134.05	109,134.05
260 Workers' Compensation			1,892.60	1,892.60
270 Group Insurance – Self-Insurance			81,951.00	81,951.00
292 Health Savings Accounts			7,637.50	7,637.50
Total Personnel Services – Employee Benefits			\$224,690.60	\$224,690.60
600 Supplies				
610 General Supplies			15,943.04	15,943.04
640 Books and Periodicals			10,251.41	10,251.41
650 Supplies & Fees – Technology Related			56,207.84	56,207.84
Total Supplies			\$82,402.29	\$82,402.29
Total 1190 Federally-Funded Regular Programs			\$623,456.05	\$623,456.05

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	612,557.07	350,874.57	193,893.72	1,157,325.36
Total Personnel Services – Salaries	\$612,557.07	\$350,874.57	\$193,893.72	\$1,157,325.36
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	581.88	432.74	58.16	1,072.78
220 Social Security Contributions	46,439.24	26,609.05	14,650.32	87,698.61
230 PSERS Retirement Contributions	210,337.40	120,368.39	65,775.31	396,481.10
260 Workers' Compensation	3,670.35	2,107.56	1,157.55	6,935.46
270 Group Insurance – Self-Insurance	141,016.65	105,841.39	18,596.00	265,454.04
292 Health Savings Accounts	13,962.00	8,463.00	1,950.00	24,375.00
Total Personnel Services – Employee Benefits	\$416,007.52	\$263,822.13	\$102,187.34	\$782,016.99
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	274,070.54	265,864.00		539,934.54
323 Professional Educational Services – Other Educational Agencies	14,365.80	25,022.85		39,388.65
329 Professional Educational Services – Other	56,266.65	825.52		57,092.17
330 Other Professional Services	85,037.78	18,563.18		103,600.96
Total Purchased Professional and Technical Services	\$429,740.77	\$310,275.55		\$740,016.32
500 Other Purchased Services				
510 Student Transportation Services	6,309.40			6,309.40
562 Tuition To Pennsylvania Charter Schools	339,858.41	130,107.02		469,965.43
563 Tuition To Nonpublic Schools	557,859.11	40,545.01		598,404.12
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	87,910.79	29,410.14		117,320.93
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	18,550.00			18,550.00
Total Other Purchased Services	\$1,010,487.71	\$200,062.17		\$1,210,549.88
600 Supplies				
610 General Supplies	10,786.26	12,650.64		23,436.90
650 Supplies & Fees – Technology Related			2,120.00	2,120.00
Total Supplies	\$10,786.26	\$12,650.64	\$2,120.00	\$25,556.90
800 Other Objects				
810 Dues and Fees		325.00		325.00
Total Other Objects		\$325.00		\$325.00
Total 1200 Special Programs – Elementary / Secondary	\$2,479,579.33	\$1,138,010.06	\$298,201.06	\$3,915,790.45

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		0.02	63,519.91	63,519.93
Total Personnel Services – Salaries		\$0.02	\$63,519.91	\$63,519.93
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			58.16	58.16
220 Social Security Contributions		(0.02)	4,859.31	4,859.29
230 PSERS Retirement Contributions		0.01	21,881.68	21,881.69
260 Workers' Compensation		0.01	381.08	381.09
270 Group Insurance – Self-Insurance			18,596.00	18,596.00
292 Health Savings Accounts			1,950.00	1,950.00
Total Personnel Services – Employee Benefits			\$47,726.23	\$47,726.23
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	93,201.55	113,061.75		206,263.30
Total Purchased Professional and Technical Services	\$93,201.55	\$113,061.75		\$206,263.30
600 Supplies				
610 General Supplies		10,120.19		10,120.19
Total Supplies		\$10,120.19		\$10,120.19
Total 1210 Life Skills Support	\$93,201.55	\$123,181.96	\$111,246.14	\$327,629.65

General Fund (10)

1220 Sensory Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	80,870.64	27,627.12		108,497.76
Total Personnel Services – Salaries	\$80,870.64	\$27,627.12		\$108,497.76
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	103.08	36.23		139.31
220 Social Security Contributions	6,175.15	2,131.76		8,306.91
230 PSERS Retirement Contributions	27,743.97	9,466.27		37,210.24
260 Workers' Compensation	485.13	166.29		651.42
270 Group Insurance – Self-Insurance	31,826.95	10,112.73		41,939.68
292 Health Savings Accounts	1,950.00			1,950.00
Total Personnel Services – Employee Benefits	\$68,284.28	\$21,913.28		\$90,197.56
600 Supplies				
610 General Supplies	210.70			210.70
650 Supplies & Fees – Technology Related			2,120.00	2,120.00
Total Supplies	\$210.70		\$2,120.00	\$2,330.70
Total 1220 Sensory Support	\$149,365.62	\$49,540.40	\$2,120.00	\$201,026.02

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	28,066.74	152,802.25		180,868.99
Total Purchased Professional and Technical Services	\$28,066.74	\$152,802.25		\$180,868.99
500 <u>Other Purchased Services</u>				
563 Tuition To Nonpublic Schools	557,710.11	40,545.01		598,255.12
Total Other Purchased Services	\$557,710.11	\$40,545.01		\$598,255.12
Total 1230 Emotional Support	\$585,776.85	\$193,347.26		\$779,124.11

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	434,308.48	295,532.99	130,373.81	860,215.28
Total Personnel Services – Salaries	\$434,308.48	\$295,532.99	\$130,373.81	\$860,215.28
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	379.96	361.67		741.63
220 Social Security Contributions	32,786.04	22,379.50	9,791.01	64,956.55
230 PSERS Retirement Contributions	149,093.68	101,393.43	43,893.63	294,380.74
260 Workers' Compensation	2,599.60	1,775.95	776.47	5,152.02
270 Group Insurance – Self-Insurance	97,547.52	84,753.16		182,300.68
292 Health Savings Accounts	11,037.00	7,488.00		18,525.00
Total Personnel Services – Employee Benefits	\$293,443.80	\$218,151.71	\$54,461.11	\$566,056.62
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	14,365.80	25,022.85		39,388.65
329 Professional Educational Services – Other	56,266.65	825.52		57,092.17
Total Purchased Professional and Technical Services	\$70,632.45	\$25,848.37		\$96,480.82
500 Other Purchased Services				
510 Student Transportation Services	6,309.40			6,309.40
562 Tuition To Pennsylvania Charter Schools	339,858.41	130,107.02		469,965.43
Total Other Purchased Services	\$346,167.81	\$130,107.02		\$476,274.83
600 Supplies				
610 General Supplies	10,575.56	2,530.45		13,106.01
Total Supplies	\$10,575.56	\$2,530.45		\$13,106.01
800 Other Objects				
810 Dues and Fees		325.00		325.00
Total Other Objects		\$325.00		\$325.00
Total 1240 Academic Support	\$1,155,128.10	\$672,495.54	\$184,834.92	\$2,012,458.56

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	416,422.78	286,091.59	130,373.81	832,888.18
Total Personnel Services – Salaries	\$416,422.78	\$286,091.59	\$130,373.81	\$832,888.18
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	353.92	348.30		702.22
220 Social Security Contributions	31,438.50	21,668.34	9,791.01	62,897.85
230 PSERS Retirement Contributions	143,074.98	98,213.44	43,893.63	285,182.05
260 Workers' Compensation	2,492.24	1,719.36	776.47	4,988.07
270 Group Insurance – Self-Insurance	90,172.68	80,954.00		171,126.68
292 Health Savings Accounts	9,750.00	6,825.00		16,575.00
Total Personnel Services – Employee Benefits	\$277,282.32	\$209,728.44	\$54,461.11	\$541,471.87
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	14,365.80	25,022.85		39,388.65
329 Professional Educational Services – Other	56,266.65	825.52		57,092.17
Total Purchased Professional and Technical Services	\$70,632.45	\$25,848.37		\$96,480.82
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	339,858.41	130,107.02		469,965.43
Total Other Purchased Services	\$339,858.41	\$130,107.02		\$469,965.43
600 Supplies				
610 General Supplies	6,291.30	1,460.43		7,751.73
Total Supplies	\$6,291.30	\$1,460.43		\$7,751.73
Total 1241 Learning Support – Public	\$1,110,487.26	\$653,235.85	\$184,834.92	\$1,948,558.03

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	17,885.70	9,441.40		27,327.10
Total Personnel Services – Salaries	\$17,885.70	\$9,441.40		\$27,327.10
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	26.04	13.37		39.41
220 Social Security Contributions	1,347.54	711.16		2,058.70
230 PSERS Retirement Contributions	6,018.70	3,179.99		9,198.69
260 Workers' Compensation	107.36	56.59		163.95
270 Group Insurance – Self-Insurance	7,374.84	3,799.16		11,174.00
292 Health Savings Accounts	1,287.00	663.00		1,950.00
Total Personnel Services – Employee Benefits	\$16,161.48	\$8,423.27		\$24,584.75
500 Other Purchased Services				
510 Student Transportation Services	6,309.40			6,309.40
Total Other Purchased Services	\$6,309.40			\$6,309.40
600 Supplies				
610 General Supplies	4,284.26	1,070.02		5,354.28
Total Supplies	\$4,284.26	\$1,070.02		\$5,354.28
800 Other Objects				
810 Dues and Fees		325.00		325.00
Total Other Objects		\$325.00		\$325.00
Total 1243 Gifted Support	\$44,640.84	\$19,259.69		\$63,900.53

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

Elementary

Secondary

Federal

Total

85,037.78

18,563.18

103,600.96

\$85,037.78

\$18,563.18

\$103,600.96

\$85,037.78

\$18,563.18

\$103,600.96

General Fund (10)

1270 Multi-Handicapped Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	97,377.95	27,714.44		125,092.39
Total Personnel Services – Salaries	\$97,377.95	\$27,714.44		\$125,092.39
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	98.84	34.84		133.68
220 Social Security Contributions	7,478.05	2,097.81		9,575.86
230 PSERS Retirement Contributions	33,499.75	9,508.68		43,008.43
260 Workers' Compensation	585.62	165.31		750.93
270 Group Insurance – Self-Insurance	11,642.18	10,975.50		22,617.68
292 Health Savings Accounts	975.00	975.00		1,950.00
Total Personnel Services – Employee Benefits	\$54,279.44	\$23,757.14		\$78,036.58
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	152,802.25			152,802.25
Total Purchased Professional and Technical Services	\$152,802.25			\$152,802.25
500 Other Purchased Services				
563 Tuition To Nonpublic Schools	149.00			149.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	18,550.00			18,550.00
Total Other Purchased Services	\$18,699.00			\$18,699.00
Total 1270 Multi-Handicapped Support	\$323,158.64	\$51,471.58		\$374,630.22

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

Elementary

Secondary

Federal

Total

87,910.79

29,410.14

117,320.93

\$87,910.79

\$29,410.14

\$117,320.93

\$87,910.79

\$29,410.14

\$117,320.93

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

Elementary

Secondary

Federal

Total

369,303.01

369,303.01

\$369,303.01

\$369,303.01

\$369,303.01

\$369,303.01

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	396.00			396.00
Total Personnel Services – Salaries	\$396.00			\$396.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	30.30			30.30
230 PSERS Retirement Contributions	138.29			138.29
260 Workers’ Compensation	2.38			2.38
Total Personnel Services – Employee Benefits	\$170.97			\$170.97
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			10,556.00	10,556.00
Total Purchased Professional and Technical Services			\$10,556.00	\$10,556.00
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		688.29		688.29
Total Other Purchased Services		\$688.29		\$688.29
Total 1400 Other Instructional Programs – Elementary / Secondary	\$566.97	\$688.29	\$10,556.00	\$11,811.26

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	396.00			396.00
Total Personnel Services – Salaries	\$396.00			\$396.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	30.30			30.30
230 PSERS Retirement Contributions	138.29			138.29
260 Workers' Compensation	2.38			2.38
Total Personnel Services – Employee Benefits	\$170.97			\$170.97
Total 1430 Homebound Instruction	\$566.97			\$566.97

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

688.29

688.29

Total Other Purchased Services

\$688.29

\$688.29

Total 1440 Alternative Regular Education Programs

\$688.29

\$688.29

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

688.29

688.29

Total Other Purchased Services

\$688.29

\$688.29

Total 1441 Adjudicated / Court-Placed Programs

\$688.29

\$688.29

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1450 Instructional Programs Outside the Established School Day				
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			10,556.00	10,556.00
Total Purchased Professional and Technical Services			\$10,556.00	\$10,556.00
Total 1450 Instructional Programs Outside the Established School Day			\$10,556.00	\$10,556.00

General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

323 Professional Educational Services – Other Educational Agencies

10,188.00

10,188.00

Total Purchased Professional and Technical Services

\$10,188.00

\$10,188.00

600 Supplies

610 General Supplies

768.68

768.68

Total Supplies

\$768.68

\$768.68

700 Property

758 Capitalized Technology Software - Original

973.94

Total Property

\$973.94

Total 1500 Nonpublic School Programs

\$10,956.68

\$11,930.62

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General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 2,706,364.09

Total Personnel Services – Salaries \$2,706,364.09

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 3,774.40

220 Social Security Contributions 200,843.51

230 PSERS Retirement Contributions 908,549.27

240 Tuition Reimbursement 31,219.63

260 Workers' Compensation 16,265.43

270 Group Insurance – Self-Insurance 681,979.54

292 Health Savings Accounts 60,208.29

Total Personnel Services – Employee Benefits \$1,902,840.07

300 Purchased Professional and Technical Services

323 Professional Educational Services – Other Educational Agencies 2,069.00

329 Professional Educational Services – Other 109,512.83

330 Other Professional Services 98,469.29

340 Technical Services 77,036.72

350 Security / Safety Services 116,413.68

Total Purchased Professional and Technical Services \$403,501.52

400 Purchased Property Services

410 Cleaning Services 14,340.67

420 Utility Services 28,969.35

430 Repairs and Maintenance Services 132,899.31

440 Rentals 25,832.01

Total Purchased Property Services \$202,041.34

500 Other Purchased Services

511 Student Transportation Services from Another LEA Within the State 8,176.79

513 Contracted Carriers 1,264,244.43

520 Insurance – General 1,627.75

522 Automotive Liability Insurance 2,092.60

523 General Property and Liability Insurance 62,014.50

530 Communications 26,746.16

549 Other Advertising/Public Relations 1,236.84

550 Printing and Binding 827.15

580 Travel 9,147.47

591 Services Purchased Locally 957.95

595 IU Payments By Withholding 11,971.77

Total Other Purchased Services \$1,389,043.41

600 Supplies

610 General Supplies 258,843.77

620 Energy 407,975.38

640 Books and Periodicals 10,321.92

650 Supplies & Fees – Technology Related 1,000.00

General Fund (10)

2000 Support Services

Total

Total Supplies	\$678,141.07
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700 Property

762 Capitalized Equipment - Replacement	18,719.00
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Total Property	\$18,719.00
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800 Other Objects

810 Dues and Fees	8,943.79
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Total Other Objects	\$8,943.79
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Total 2000 Support Services	\$7,309,594.29
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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	158,271.35	299,964.30	46,867.81	559,135.92
Total Personnel Services – Salaries	\$158,271.35	\$299,964.30	\$46,867.81	\$559,135.92
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	184.81	356.31	4.89	546.01
220 Social Security Contributions	11,926.14	22,471.00	3,585.37	42,114.82
230 PSERS Retirement Contributions	56,799.74	106,821.29	11,289.72	193,789.75
260 Workers' Compensation	938.79	1,782.90	309.54	3,355.21
270 Group Insurance – Self-Insurance	51,220.81	92,280.77	7,272.62	158,603.20
292 Health Savings Accounts	4,250.00	9,400.00		13,650.00
Total Personnel Services – Employee Benefits	\$125,320.29	\$233,112.27	\$22,462.14	\$412,058.99
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			36,666.70	85,266.70
340 Technical Services	10,957.94	6,965.06		22,923.00
Total Purchased Professional and Technical Services	\$10,957.94	\$6,965.06	\$36,666.70	\$108,189.70
600 Supplies				
610 General Supplies	6,071.06	10,018.37		16,089.43
Total Supplies	\$6,071.06	\$10,018.37		\$16,089.43
Total 2100 Support Services – Students	\$300,620.64	\$550,060.00	\$105,996.65	\$1,095,474.04

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	120,771.35	262,464.30	46,867.81	430,103.46
Total Personnel Services – Salaries	\$120,771.35	\$262,464.30	\$46,867.81	\$430,103.46

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	109.55	281.03	4.89	395.47
220 Social Security Contributions	9,110.09	19,654.95	3,585.37	32,350.41
230 PSERS Retirement Contributions	43,697.30	93,718.85	11,289.72	148,705.87
260 Workers' Compensation	708.15	1,552.28	309.54	2,569.97
270 Group Insurance – Self-Insurance	32,571.81	73,631.77	7,272.62	113,476.20
292 Health Savings Accounts	2,788.00	7,937.00		10,725.00
Total Personnel Services – Employee Benefits	\$88,984.90	\$196,775.88	\$22,462.14	\$308,222.92

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other			36,666.70	36,666.70
340 Technical Services	10,957.94	6,965.06		17,923.00
Total Purchased Professional and Technical Services	\$10,957.94	\$6,965.06	\$36,666.70	\$54,589.70

600 Supplies

610 General Supplies	2,826.94	5,296.57		8,123.51
Total Supplies	\$2,826.94	\$5,296.57		\$8,123.51
Total 2120 Guidance Services	\$223,541.13	\$471,501.81	\$105,996.65	\$801,039.59

General Fund (10)

2130 Attendance Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

35,166.83

Total Personnel Services – Salaries

\$35,166.83

200 Personnel Services – Employee Benefits

220 Social Security Contributions

2,690.24

230 PSERS Retirement Contributions

12,287.30

260 Workers' Compensation

210.67

Total Personnel Services – Employee Benefits

\$15,188.21

300 Purchased Professional and Technical Services

340 Technical Services

5,000.00

Total Purchased Professional and Technical Services

\$5,000.00

Total 2130 Attendance Services

\$55,355.04

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	37,500.00	37,500.00		75,000.00
Total Personnel Services – Salaries	\$37,500.00	\$37,500.00		\$75,000.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	75.26	75.28		150.54
220 Social Security Contributions	2,816.05	2,816.05		5,632.10
230 PSERS Retirement Contributions	13,102.44	13,102.44		26,204.88
260 Workers' Compensation	230.64	230.62		461.26
270 Group Insurance – Self-Insurance	18,649.00	18,649.00		37,298.00
292 Health Savings Accounts	1,462.00	1,463.00		2,925.00
Total Personnel Services – Employee Benefits	\$36,335.39	\$36,336.39		\$72,671.78
600 Supplies				
610 General Supplies	3,244.12	4,721.80		7,965.92
Total Supplies	\$3,244.12	\$4,721.80		\$7,965.92
Total 2140 Psychological Services	\$77,079.51	\$78,558.19		\$155,637.70

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General Fund (10)

2160 Social Work Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

48,600.00

Total Purchased Professional and Technical Services

\$48,600.00

Total 2160 Social Work Services

\$48,600.00

General Fund (10)

2170 Student Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

18,865.63

Total Personnel Services – Salaries

\$18,865.63

200 Personnel Services – Employee Benefits

220 Social Security Contributions

1,442.07

230 PSERS Retirement Contributions

6,591.70

260 Workers' Compensation

113.31

270 Group Insurance – Self-Insurance

7,829.00

Total Personnel Services – Employee Benefits

\$15,976.08

Total 2170 Student Accounting Services

\$34,841.71

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	120,326.06	60,479.44	10,470.00	191,275.50
Total Personnel Services – Salaries	\$120,326.06	\$60,479.44	\$10,470.00	\$191,275.50
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	144.92	75.02		219.94
220 Social Security Contributions	9,057.21	4,595.12	800.94	14,453.27
230 PSERS Retirement Contributions	41,517.97	20,956.71	3,658.20	66,132.88
240 Tuition Reimbursement	16,219.63	15,000.00		31,219.63
260 Workers' Compensation	723.04	365.19	62.82	1,151.05
270 Group Insurance – Self-Insurance	31,279.50	9,328.50		40,608.00
292 Health Savings Accounts	2,924.00	976.00		3,900.00
Total Personnel Services – Employee Benefits	\$101,866.27	\$51,296.54	\$4,521.96	\$157,684.77
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	1,034.00	1,035.00		2,069.00
329 Professional Educational Services – Other	4,382.87	4,406.44		8,789.31
340 Technical Services	1,383.29	1,383.28		2,766.57
Total Purchased Professional and Technical Services	\$6,800.16	\$6,824.72		\$13,624.88
600 Supplies				
610 General Supplies	3,472.60	1,880.30		5,352.90
640 Books and Periodicals	5,652.89	4,669.03		10,321.92
Total Supplies	\$9,125.49	\$6,549.33		\$15,674.82
Total 2200 Support Services – Instructional Staff	\$238,117.98	\$125,150.03	\$14,991.96	\$378,259.97

General Fund (10)

2250 School Library Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	91,828.56	31,379.44		123,208.00
Total Personnel Services – Salaries	\$91,828.56	\$31,379.44		\$123,208.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	104.48	34.84		139.32
220 Social Security Contributions	6,893.11	2,383.71		9,276.82
230 PSERS Retirement Contributions	31,560.82	10,789.23		42,350.05
260 Workers' Compensation	547.93	187.21		735.14
270 Group Insurance – Self-Insurance	26,015.50	4,064.50		30,080.00
292 Health Savings Accounts	2,437.00	488.00		2,925.00
Total Personnel Services – Employee Benefits	\$67,558.84	\$17,947.49		\$85,506.33
300 Purchased Professional and Technical Services				
340 Technical Services	1,383.29	1,383.28		2,766.57
Total Purchased Professional and Technical Services	\$1,383.29	\$1,383.28		\$2,766.57
600 Supplies				
610 General Supplies	1,513.48			1,513.48
640 Books and Periodicals	5,652.89	4,669.03		10,321.92
Total Supplies	\$7,166.37	\$4,669.03		\$11,835.40
Total 2250 School Library Services	\$167,937.06	\$55,379.24		\$223,316.30

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2260 Instruction and Curriculum Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	27,500.00	22,500.00	10,470.00	60,470.00
Total Personnel Services – Salaries	\$27,500.00	\$22,500.00	\$10,470.00	\$60,470.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	40.44	40.18		80.62
220 Social Security Contributions	2,095.65	1,714.45	800.94	4,611.04
230 PSERS Retirement Contributions	9,608.63	7,861.44	3,658.20	21,128.27
260 Workers' Compensation	169.12	138.38	62.82	370.32
270 Group Insurance – Self-Insurance	5,264.00	5,264.00		10,528.00
292 Health Savings Accounts	487.00	488.00		975.00
Total Personnel Services – Employee Benefits	\$17,664.84	\$15,506.45	\$4,521.96	\$37,693.25
600 Supplies				
610 General Supplies	257.60	178.77		436.37
Total Supplies	\$257.60	\$178.77		\$436.37
Total 2260 Instruction and Curriculum Development Services	\$45,422.44	\$38,185.22	\$14,991.96	\$98,599.62

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	997.50	6,600.00		7,597.50
Total Personnel Services – Salaries	\$997.50	\$6,600.00		\$7,597.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	68.45	496.96		565.41
230 PSERS Retirement Contributions	348.52	2,306.04		2,654.56
240 Tuition Reimbursement	16,219.63	15,000.00		31,219.63
260 Workers' Compensation	5.99	39.60		45.59
Total Personnel Services – Employee Benefits	\$16,642.59	\$17,842.60		\$34,485.19
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	1,034.00	1,035.00		2,069.00
329 Professional Educational Services – Other	4,382.87	4,406.44		8,789.31
Total Purchased Professional and Technical Services	\$5,416.87	\$5,441.44		\$10,858.31
600 Supplies				
610 General Supplies	1,701.52	1,701.53		3,403.05
Total Supplies	\$1,701.52	\$1,701.53		\$3,403.05
Total 2270 Instructional Staff Professional Development Services	\$24,758.48	\$31,585.57		\$56,344.05

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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	238,357.15	306,115.91		741,992.72
Total Personnel Services – Salaries	\$238,357.15	\$306,115.91		\$741,992.72
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	404.12	524.86		1,368.64
220 Social Security Contributions	18,504.83	23,341.66		56,939.18
230 PSERS Retirement Contributions	84,399.97	107,045.87		245,989.00
260 Workers' Compensation	1,486.98	1,898.50		4,601.02
270 Group Insurance – Self-Insurance	85,282.38	58,442.62		172,910.00
292 Health Savings Accounts	5,460.00	5,265.00		14,140.00
Total Personnel Services – Employee Benefits	\$195,538.28	\$196,518.51		\$495,947.84
300 Purchased Professional and Technical Services				
330 Other Professional Services				37,966.25
Total Purchased Professional and Technical Services				\$37,966.25
400 Purchased Property Services				
440 Rentals				5,172.17
Total Purchased Property Services				\$5,172.17
500 Other Purchased Services				
520 Insurance – General				1,627.75
549 Other Advertising/Public Relations				1,236.84
550 Printing and Binding	827.15			827.15
580 Travel	891.87	2,396.13		6,160.07
591 Services Purchased Locally				957.95
Total Other Purchased Services	\$1,719.02	\$2,396.13		\$10,809.76
600 Supplies				
610 General Supplies	6,896.88	15,929.94		49,022.33
Total Supplies	\$6,896.88	\$15,929.94		\$49,022.33
800 Other Objects				
810 Dues and Fees		834.00		5,040.79
Total Other Objects		\$834.00		\$5,040.79
Total 2300 Support Services – Administration	\$442,511.33	\$521,794.49		\$1,345,951.86

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2310 Board Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				3,000.00
Total Personnel Services – Salaries				\$3,000.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				228.39
230 PSERS Retirement Contributions				1,048.19
260 Workers’ Compensation				17.90
Total Personnel Services – Employee Benefits				\$1,294.48
500 Other Purchased Services				
520 Insurance – General				793.75
549 Other Advertising/Public Relations				1,236.84
591 Services Purchased Locally				957.95
Total Other Purchased Services				\$2,988.54
600 Supplies				
610 General Supplies				13,528.45
Total Supplies				\$13,528.45
800 Other Objects				
810 Dues and Fees				2,729.56
Total Other Objects				\$2,729.56
Total 2310 Board Services				\$23,541.03

General Fund (10)

2330 Tax Assessment and Collection Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

29,314.33

Total Personnel Services – Salaries

\$29,314.33

200 Personnel Services – Employee Benefits

220 Social Security Contributions

2,242.57

260 Workers' Compensation

180.34

Total Personnel Services – Employee Benefits

\$2,422.91

500 Other Purchased Services

520 Insurance – General

834.00

Total Other Purchased Services

\$834.00

600 Supplies

610 General Supplies

9,239.54

Total Supplies

\$9,239.54

Total 2330 Tax Assessment and Collection Services

\$41,810.78

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

37,966.25

Total Purchased Professional and Technical Services

\$37,966.25

Total 2350 Legal and Accounting Services

\$37,966.25

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General Fund (10)

2360 Office of the Superintendent / Executive Director Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

165,205.33

Total Personnel Services – Salaries

\$165,205.33

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

439.66

220 Social Security Contributions

12,621.73

230 PSERS Retirement Contributions

53,494.97

260 Workers' Compensation

1,017.30

270 Group Insurance – Self-Insurance

29,185.00

292 Health Savings Accounts

3,415.00

Total Personnel Services – Employee Benefits

\$100,173.66

400 Purchased Property Services

440 Rentals

5,172.17

Total Purchased Property Services

\$5,172.17

500 Other Purchased Services

580 Travel

2,872.07

Total Other Purchased Services

\$2,872.07

600 Supplies

610 General Supplies

3,427.52

Total Supplies

\$3,427.52

800 Other Objects

810 Dues and Fees

1,477.23

Total Other Objects

\$1,477.23

Total 2360 Office of the Superintendent / Executive Director Services

\$278,327.98

General Fund (10)

2380 Office of the Principal Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	238,357.15	306,115.91		544,473.06
Total Personnel Services – Salaries	\$238,357.15	\$306,115.91		\$544,473.06

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	404.12	524.86		928.98
220 Social Security Contributions	18,504.83	23,341.66		41,846.49
230 PSERS Retirement Contributions	84,399.97	107,045.87		191,445.84
260 Workers' Compensation	1,486.98	1,898.50		3,385.48
270 Group Insurance – Self-Insurance	85,282.38	58,442.62		143,725.00
292 Health Savings Accounts	5,460.00	5,265.00		10,725.00
Total Personnel Services – Employee Benefits	\$195,538.28	\$196,518.51		\$392,056.79

500 Other Purchased Services

550 Printing and Binding	827.15			827.15
580 Travel	891.87	2,396.13		3,288.00
Total Other Purchased Services	\$1,719.02	\$2,396.13		\$4,115.15

600 Supplies

610 General Supplies	6,896.88	15,929.94		22,826.82
Total Supplies	\$6,896.88	\$15,929.94		\$22,826.82

800 Other Objects

810 Dues and Fees		834.00		834.00
Total Other Objects		\$834.00		\$834.00

Total 2380 Office of the Principal Services

	\$442,511.33	\$521,794.49		\$964,305.82
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General Fund (10)

2400 Support Services – Pupil Health

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries			6,333.00	110,094.92

Total Personnel Services – Salaries			\$6,333.00	\$110,094.92
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200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				58.40
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220 Social Security Contributions			484.48	4,432.73
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230 PSERS Retirement Contributions			2,212.76	19,861.41
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260 Workers' Compensation			37.72	345.66
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270 Group Insurance – Self-Insurance				7,663.34
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Total Personnel Services – Employee Benefits			\$2,734.96	\$32,361.54
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300 Purchased Professional and Technical Services

330 Other Professional Services				7,999.92
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Total Purchased Professional and Technical Services				\$7,999.92
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600 Supplies

610 General Supplies				6,172.42
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650 Supplies & Fees – Technology Related				1,000.00
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Total Supplies				\$7,172.42
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Total 2400 Support Services – Pupil Health			\$9,067.96	\$157,628.80
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General Fund (10)

2430 Dental Services

600 Supplies

610 General Supplies

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Supplies				1,580.10
Total 2430 Dental Services				\$1,580.10

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			6,333.00	110,094.92
Total Personnel Services – Salaries			\$6,333.00	\$110,094.92
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				58.40
220 Social Security Contributions			484.48	4,432.73
230 PSERS Retirement Contributions			2,212.76	19,861.41
260 Workers' Compensation			37.72	345.66
270 Group Insurance – Self-Insurance				7,663.34
Total Personnel Services – Employee Benefits			\$2,734.96	\$32,361.54
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				4,592.32
650 Supplies & Fees – Technology Related				1,000.00
Total Supplies				\$5,592.32
Total 2440 Nursing Services			\$9,067.96	\$156,048.70

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2500 Support Services – Business				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				168,708.73
Total Personnel Services – Salaries				\$168,708.73
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				613.77
220 Social Security Contributions				12,634.39
230 PSERS Retirement Contributions				58,946.81
260 Workers' Compensation				1,029.40
270 Group Insurance – Self-Insurance				66,014.00
292 Health Savings Accounts				6,503.32
Total Personnel Services – Employee Benefits				\$145,741.69
300 Purchased Professional and Technical Services				
330 Other Professional Services				52,503.12
340 Technical Services				17,117.58
Total Purchased Professional and Technical Services				\$69,620.70
500 Other Purchased Services				
580 Travel				2,987.40
Total Other Purchased Services				\$2,987.40
600 Supplies				
610 General Supplies				8,228.21
Total Supplies				\$8,228.21
800 Other Objects				
810 Dues and Fees				3,903.00
Total Other Objects				\$3,903.00
Total 2500 Support Services – Business				\$399,189.73

General Fund (10)

2510 Fiscal Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>				
	100 Personnel Services – Salaries				162,530.42
Total Personnel Services – Salaries					\$162,530.42
200	<u>Personnel Services – Employee Benefits</u>				
	210 Group Insurance – Contracted Provider				603.32
	220 Social Security Contributions				12,161.71
	230 PSERS Retirement Contributions				56,788.13
	260 Workers' Compensation				991.40
	270 Group Insurance – Self-Insurance				62,855.60
	292 Health Savings Accounts				6,211.32
Total Personnel Services – Employee Benefits					\$139,611.48
300	<u>Purchased Professional and Technical Services</u>				
	330 Other Professional Services				52,503.12
	340 Technical Services				17,117.58
Total Purchased Professional and Technical Services					\$69,620.70
500	<u>Other Purchased Services</u>				
	580 Travel				2,987.40
Total Other Purchased Services					\$2,987.40
600	<u>Supplies</u>				
	610 General Supplies				8,228.21
Total Supplies					\$8,228.21
800	<u>Other Objects</u>				
	810 Dues and Fees				3,903.00
Total Other Objects					\$3,903.00
Total 2510 Fiscal Services					\$386,881.21

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				77,169.23
Total Personnel Services – Salaries				\$77,169.23
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				474.45
220 Social Security Contributions				5,876.00
230 PSERS Retirement Contributions				26,962.95
260 Workers' Compensation				466.47
270 Group Insurance – Self-Insurance				23,902.00
292 Health Savings Accounts				2,603.32
Total Personnel Services – Employee Benefits				\$60,285.19
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				52,503.12
340 Technical Services				17,117.58
Total Purchased Professional and Technical Services				\$69,620.70
500 <u>Other Purchased Services</u>				
580 Travel				2,987.40
Total Other Purchased Services				\$2,987.40
600 <u>Supplies</u>				
610 General Supplies				8,228.21
Total Supplies				\$8,228.21
800 <u>Other Objects</u>				
810 Dues and Fees				3,903.00
Total Other Objects				\$3,903.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$222,193.73

General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

35,926.75

Total Personnel Services – Salaries

\$35,926.75

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

59.21

220 Social Security Contributions

2,724.01

230 PSERS Retirement Contributions

12,552.75

260 Workers' Compensation

220.90

270 Group Insurance – Self-Insurance

17,897.60

292 Health Savings Accounts

1,658.00

Total Personnel Services – Employee Benefits

\$35,112.47

Total 2513 Receiving and Disbursing Funds Services

\$71,039.22

General Fund (10)

2514 Payroll Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Elementary

Secondary

Federal

Total

45,315.56

Total Personnel Services – Salaries

\$45,315.56

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

62.69

220 Social Security Contributions

3,246.70

230 PSERS Retirement Contributions

15,833.27

260 Workers' Compensation

278.69

270 Group Insurance – Self-Insurance

18,950.40

292 Health Savings Accounts

1,755.00

Total Personnel Services – Employee Benefits

\$40,126.75

Total 2514 Payroll Services

\$85,442.31

General Fund (10)

2517 Property Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

4,118.88

Total Personnel Services – Salaries

\$4,118.88

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

6.97

220 Social Security Contributions

315.00

230 PSERS Retirement Contributions

1,439.16

260 Workers' Compensation

25.34

270 Group Insurance – Self-Insurance

2,105.60

292 Health Savings Accounts

195.00

Total Personnel Services – Employee Benefits

\$4,087.07

Total 2517 Property Accounting Services

\$8,205.95

General Fund (10)

2520 Purchasing Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

270 Group Insurance – Self-Insurance

292 Health Savings Accounts

Total Personnel Services – Employee Benefits

Total 2520 Purchasing Services

Elementary

Secondary

Federal

Total

6,178.31

\$6,178.31

10.45

472.68

2,158.68

38.00

3,158.40

292.00

\$6,130.21

\$12,308.52

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				789,331.01
Total Personnel Services – Salaries				\$789,331.01
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				736.30
220 Social Security Contributions				59,421.11
230 PSERS Retirement Contributions				277,586.27
260 Workers' Compensation				4,886.09
270 Group Insurance – Self-Insurance				191,607.00
292 Health Savings Accounts				18,114.97
Total Personnel Services – Employee Benefits				\$552,351.74
300 Purchased Professional and Technical Services				
340 Technical Services				799.98
350 Security / Safety Services				116,413.68
Total Purchased Professional and Technical Services				\$117,213.66
400 Purchased Property Services				
410 Cleaning Services				14,340.67
420 Utility Services				28,969.35
430 Repairs and Maintenance Services				111,372.93
Total Purchased Property Services				\$154,682.95
500 Other Purchased Services				
522 Automotive Liability Insurance				2,092.60
523 General Property and Liability Insurance				62,014.50
530 Communications				26,746.16
Total Other Purchased Services				\$90,853.26
600 Supplies				
610 General Supplies	62,112.25	62,112.25	18,975.46	143,199.96
620 Energy				407,975.38
Total Supplies	\$62,112.25	\$62,112.25	\$18,975.46	\$551,175.34
700 Property				
762 Capitalized Equipment - Replacement				18,719.00
Total Property				\$18,719.00
Total 2600 Operation and Maintenance of Plant Services	\$62,112.25	\$62,112.25	\$18,975.46	\$2,274,326.96

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

85,595.18

Total Personnel Services – Salaries

\$85,595.18

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

160.84

220 Social Security Contributions

6,283.19

230 PSERS Retirement Contributions

29,906.96

260 Workers' Compensation

526.44

270 Group Insurance – Self-Insurance

21,056.00

292 Health Savings Accounts

1,950.00

Total Personnel Services – Employee Benefits

\$59,883.43

Total 2610 Supervision of Operation and Maintenance of Plant Services

\$145,478.61

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				85,595.18
Total Personnel Services – Salaries				\$85,595.18
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				160.84
220 Social Security Contributions				6,283.19
230 PSERS Retirement Contributions				29,906.96
260 Workers' Compensation				526.44
270 Group Insurance – Self-Insurance				21,056.00
292 Health Savings Accounts				1,950.00
Total Personnel Services – Employee Benefits				\$59,883.43
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$145,478.61

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				674,535.43
Total Personnel Services – Salaries				\$674,535.43
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				575.46
220 Social Security Contributions				50,904.06
230 PSERS Retirement Contributions				237,901.21
260 Workers' Compensation				4,184.44
270 Group Insurance – Self-Insurance				170,551.00
292 Health Savings Accounts				16,164.97
Total Personnel Services – Employee Benefits				\$480,281.14
300 Purchased Professional and Technical Services				
340 Technical Services				799.98
Total Purchased Professional and Technical Services				\$799.98
400 Purchased Property Services				
410 Cleaning Services				14,340.67
420 Utility Services				28,969.35
430 Repairs and Maintenance Services				111,372.93
Total Purchased Property Services				\$154,682.95
500 Other Purchased Services				
522 Automotive Liability Insurance				2,092.60
523 General Property and Liability Insurance				62,014.50
530 Communications				26,746.16
Total Other Purchased Services				\$90,853.26
600 Supplies				
610 General Supplies	62,112.25	62,112.25	18,975.46	143,199.96
620 Energy				407,975.38
Total Supplies	\$62,112.25	\$62,112.25	\$18,975.46	\$551,175.34
700 Property				
762 Capitalized Equipment - Replacement				18,719.00
Total Property				\$18,719.00
Total 2620 Operation of Buildings Services	\$62,112.25	\$62,112.25	\$18,975.46	\$1,971,047.10

General Fund (10)

2660 Safety and Security Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

29,200.40

Total Personnel Services – Salaries

\$29,200.40

200 Personnel Services – Employee Benefits

220 Social Security Contributions

2,233.86

230 PSERS Retirement Contributions

9,778.10

260 Workers' Compensation

175.21

Total Personnel Services – Employee Benefits

\$12,187.17

300 Purchased Professional and Technical Services

350 Security / Safety Services

116,413.68

Total Purchased Professional and Technical Services

\$116,413.68

Total 2660 Safety and Security Services

\$157,801.25

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				5,400.00
Total Purchased Professional and Technical Services				\$5,400.00
500 <u>Other Purchased Services</u>				
511 Student Transportation Services from Another LEA Within the State				8,176.79
513 Contracted Carriers				1,264,244.43
Total Other Purchased Services				\$1,272,421.22
Total 2700 Student Transportation Services				\$1,277,821.22

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2720 Vehicle Operation Services				
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				5,400.00
Total Purchased Professional and Technical Services				\$5,400.00
500 <u>Other Purchased Services</u>				
511 Student Transportation Services from Another LEA Within the State				8,176.79
513 Contracted Carriers				1,103,645.31
Total Other Purchased Services				\$1,111,822.10
Total 2720 Vehicle Operation Services				\$1,117,222.10

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

160,599.12

Total Other Purchased Services

\$160,599.12

Total 2750 Nonpublic Transportation

\$160,599.12

General Fund (10)

2800 Support Services – Central

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			145,825.29
Total Personnel Services – Salaries				\$145,825.29
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			231.34
	220 Social Security Contributions			10,848.01
	230 PSERS Retirement Contributions			46,243.15
	260 Workers' Compensation			897.00
	270 Group Insurance – Self-Insurance			44,574.00
	292 Health Savings Accounts			3,900.00
Total Personnel Services – Employee Benefits				\$106,693.50
300	<u>Purchased Professional and Technical Services</u>			
	329 Professional Educational Services – Other			15,456.82
	340 Technical Services			28,029.59
Total Purchased Professional and Technical Services				\$43,486.41
400	<u>Purchased Property Services</u>			
	430 Repairs and Maintenance Services			21,526.38
	440 Rentals			20,659.84
Total Purchased Property Services				\$42,186.22
600	<u>Supplies</u>			
	610 General Supplies			30,778.52
Total Supplies				\$30,778.52
Total 2800 Support Services – Central				\$368,969.94

General Fund (10)

2810 Planning, Research, Development and Evaluation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries				
100 Personnel Services – Salaries				145,825.29
Total Personnel Services – Salaries				\$145,825.29
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				231.34
220 Social Security Contributions				10,848.01
230 PSERS Retirement Contributions				46,243.15
260 Workers' Compensation				897.00
270 Group Insurance – Self-Insurance				44,574.00
292 Health Savings Accounts				3,900.00
Total Personnel Services – Employee Benefits				\$106,693.50
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				15,456.82
340 Technical Services				28,029.59
Total Purchased Professional and Technical Services				\$43,486.41
400 Purchased Property Services				
430 Repairs and Maintenance Services				21,526.38
440 Rentals				20,659.84
Total Purchased Property Services				\$42,186.22
600 Supplies				
610 General Supplies				30,778.52
Total Supplies				\$30,778.52
Total 2810 Planning, Research, Development and Evaluation Services				\$368,969.94

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General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

11,971.77

Total Other Purchased Services

\$11,971.77

Total 2900 Other Support Services

\$11,971.77

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

11,971.77

Total Other Purchased Services

\$11,971.77

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$11,971.77

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 290,513.33

Total Personnel Services – Salaries \$290,513.33

200 Personnel Services – Employee Benefits

220 Social Security Contributions 21,955.81

230 PSERS Retirement Contributions 64,772.58

260 Workers' Compensation 1,742.90

Total Personnel Services – Employee Benefits \$88,471.29

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 300.00

330 Other Professional Services 23,000.00

340 Technical Services 20,625.00

350 Security / Safety Services 6,138.00

Total Purchased Professional and Technical Services \$50,063.00

400 Purchased Property Services

430 Repairs and Maintenance Services 8,783.47

Total Purchased Property Services \$8,783.47

500 Other Purchased Services

510 Student Transportation Services 35,698.84

520 Insurance – General 10,250.00

580 Travel 15,982.27

591 Services Purchased Locally 3,400.00

Total Other Purchased Services \$65,331.11

600 Supplies

610 General Supplies 132,798.72

Total Supplies \$132,798.72

700 Property

752 Capital Equipment – Original and Additional 50,262.38

Total Property \$50,262.38

800 Other Objects

810 Dues and Fees 15,174.66

860 Grants To Municipal and Community Service Organizations 1,500.00

Total Other Objects \$16,674.66

Total 3000 Operation of Non-Instructional Services \$702,897.96

General Fund (10)

3200 Student Activities

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			289,363.33
Total Personnel Services – Salaries				\$289,363.33
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			21,867.83
	230 PSERS Retirement Contributions			64,772.58
	260 Workers' Compensation			1,736.00
Total Personnel Services – Employee Benefits				\$88,376.41
300	<u>Purchased Professional and Technical Services</u>			
	329 Professional Educational Services – Other			300.00
	330 Other Professional Services			23,000.00
	340 Technical Services			20,625.00
	350 Security / Safety Services			6,138.00
Total Purchased Professional and Technical Services				\$50,063.00
400	<u>Purchased Property Services</u>			
	430 Repairs and Maintenance Services			8,783.47
Total Purchased Property Services				\$8,783.47
500	<u>Other Purchased Services</u>			
	510 Student Transportation Services			35,698.84
	520 Insurance – General			10,250.00
	580 Travel			15,982.27
	591 Services Purchased Locally			3,400.00
Total Other Purchased Services				\$65,331.11
600	<u>Supplies</u>			
	610 General Supplies			132,798.72
Total Supplies				\$132,798.72
700	<u>Property</u>			
	752 Capital Equipment – Original and Additional			50,262.38
Total Property				\$50,262.38
800	<u>Other Objects</u>			
	810 Dues and Fees			15,174.66
Total Other Objects				\$15,174.66
Total 3200 Student Activities				\$700,153.08

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

6.90

Total Personnel Services – Employee Benefits

\$94.88

800 Other Objects

860 Grants To Municipal and Community Service Organizations

1,500.00

Total Other Objects

\$1,500.00

Total 3300 Community Services

\$2,744.88

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services

22,749.13

Total Purchased Property Services

\$22,749.13

600 Supplies

610 General Supplies

47,623.00

Total Supplies

\$47,623.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$70,372.13

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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				22,749.13
Total Purchased Property Services				\$22,749.13
600 <u>Supplies</u>				
610 General Supplies				47,623.00
Total Supplies				\$47,623.00
Total 4600 Existing Building Improvement Services				\$70,372.13

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	295,664.24
880 Refunds of Prior Years' Receipts	10,327.98

Total Other Objects	\$305,992.22
----------------------------	---------------------

900 Other Uses of Funds

910 Redemption of Principal	455,117.66
939 Other Fund Transfers	600,000.00

Total Other Uses of Funds	\$1,055,117.66
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Total 5000 Other Expenditures and Financing Uses	\$1,361,109.88
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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 Other Objects				
830 Interest				295,664.24
880 Refunds of Prior Years' Receipts				10,327.98
Total Other Objects				\$305,992.22
900 Other Uses of Funds				
910 Redemption of Principal				455,117.66
Total Other Uses of Funds				\$455,117.66
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$761,109.88

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				293,147.50
Total Other Objects				\$293,147.50
900 Other Uses of Funds				
910 Redemption of Principal				435,000.00
Total Other Uses of Funds				\$435,000.00
Total 5110 Debt Service				\$728,147.50

General Fund (10)

5130 Refund of Prior Year Revenues / Receipts	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				10,327.98
Total Other Objects				\$10,327.98
Total 5130 Refund of Prior Year Revenues / Receipts				\$10,327.98

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5140 Leases				
800 <u>Other Objects</u>				
830 Interest				2,516.74
Total Other Objects				\$2,516.74
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				20,117.66
Total Other Uses of Funds				\$20,117.66
Total 5140 Leases				\$22,634.40

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				600,000.00
Total Other Uses of Funds				\$600,000.00
Total 5200 Interfund Transfers – Out				\$600,000.00

General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

600,000.00

Total Other Uses of Funds

\$600,000.00

Total 5230 Capital Projects Fund Transfers

\$600,000.00

Other Capital Projects Fund (39)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

14,848.68

Total Other Objects

\$14,848.68

Total 5000 Other Expenditures and Financing Uses

\$14,848.68

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Other Capital Projects Fund (39)

5100 Debt Service / Other Expenditures and Financing Uses

Elementary

Secondary

Federal

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

14,848.68

Total Other Objects

\$14,848.68

Total 5100 Debt Service / Other Expenditures and Financing Uses

\$14,848.68

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Other Capital Projects Fund (39)

5130 Refund of Prior Year Revenues / Receipts

Elementary

Secondary

Federal

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

14,848.68

Total Other Objects

\$14,848.68

Total 5130 Refund of Prior Year Revenues / Receipts

\$14,848.68

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	10,817,213.63				
1200 Special Programs - Elementary / Secondary	3,915,790.45				
1300 Vocational Education	369,303.01				
1400 Other Instructional Programs - Elementary / Secondary	11,811.26				
1500 Nonpublic School Programs	11,930.62				
Total Instruction	\$15,126,048.97				
2000 Support Services					
2100 Support Services - Students	1,095,474.04				
2200 Support Services - Instructional Staff	378,259.97				
2300 Support Services - Administration	1,345,951.86				
2400 Support Services - Pupil Health	157,628.80				
2500 Support Services - Business	399,189.73				
2600 Operation and Maintenance of Plant Services	2,274,326.96				
2700 Student Transportation Services	1,277,821.22				
2800 Support Services - Central	368,969.94				
2900 Other Support Services	11,971.77				
Total Support Services	\$7,309,594.29				
3000 Operation of Non-Instructional Services					
3200 Student Activities	700,153.08				
3300 Community Services	2,744.88				
Total Operation of Non-Instructional Services	\$702,897.96				
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services	70,372.13				
Total Facilities Acquisition, Construction and Improvement Services	\$70,372.13				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	761,109.88				
5200 Interfund Transfers - Out	600,000.00				
Total Other Expenditures and Financing Uses	\$1,361,109.88				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$24,570,023.23				

<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
<u>1850)(31)</u>		<u>Fund(39)</u>		

1000 Instruction

- 1100 Regular Programs - Elementary / Secondary
- 1200 Special Programs - Elementary / Secondary
- 1300 Vocational Education
- 1400 Other Instructional Programs - Elementary / Secondary
- 1500 Nonpublic School Programs

Total Instruction

2000 Support Services

- 2100 Support Services - Students
- 2200 Support Services - Instructional Staff
- 2300 Support Services - Administration
- 2400 Support Services - Pupil Health
- 2500 Support Services - Business
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2800 Support Services - Central
- 2900 Other Support Services

Total Support Services

3000 Operation of Non-Instructional Services

- 3200 Student Activities
- 3300 Community Services

Total Operation of Non-Instructional Services

4000 Facilities Acquisition, Construction and Improvement Services

- 4600 Existing Building Improvement Services

Total Facilities Acquisition, Construction and Improvement Services

5000 Other Expenditures and Financing Uses

- 5100 Debt Service / Other Expenditures and Financing Uses 14,848.68
- 5200 Interfund Transfers - Out

Total Other Expenditures and Financing Uses \$14,848.68

TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES \$14,848.68

Total

1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	10,817,213.63
1200 Special Programs - Elementary / Secondary	3,915,790.45
1300 Vocational Education	369,303.01
1400 Other Instructional Programs - Elementary / Secondary	11,811.26
1500 Nonpublic School Programs	11,930.62
Total Instruction	\$15,126,048.97
2000 <u>Support Services</u>	
2100 Support Services - Students	1,095,474.04
2200 Support Services - Instructional Staff	378,259.97
2300 Support Services - Administration	1,345,951.86
2400 Support Services - Pupil Health	157,628.80
2500 Support Services - Business	399,189.73
2600 Operation and Maintenance of Plant Services	2,274,326.96
2700 Student Transportation Services	1,277,821.22
2800 Support Services - Central	368,969.94
2900 Other Support Services	11,971.77
Total Support Services	\$7,309,594.29
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	700,153.08
3300 Community Services	2,744.88
Total Operation of Non-Instructional Services	\$702,897.96
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4600 Existing Building Improvement Services	70,372.13
Total Facilities Acquisition, Construction and Improvement Services	\$70,372.13
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	775,958.56
5200 Interfund Transfers - Out	600,000.00
Total Other Expenditures and Financing Uses	\$1,375,958.56
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$24,584,871.91

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	9,249,623.42
Total Federally Funded salaries subject to PSERS withholding	573,927.69
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	293,244.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$293,244.00 <hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	22,341.00
Revenue from Title IV-B: 21st Century Community Learning Centers	
	<hr/>

Title V Revenue Data

Amount Description	Amount
Revenue from Title V-B-2: Rural and Low-Income School Programs	
Revenue from Title V-B-1: Small Rural School Achievement (Directly from the Federal Govt)	
	<hr/>

1. <u>Current Special Education Expenditures within Function 1000.\r\nSee list of exclusions in the note below.</u>	3,966,172.00
2. <u>Current Special Education Expenditures within Function 2000.\r\nSee list of exclusions in the note below.</u>	2,350,017.00
3. <u>Current Special Education Expenditures within Sub-Function 2100.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	452,269.00
4. <u>Current Special Education Expenditures within Sub-Function 2200.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	105,270.00
5. <u>Current Special Education Expenditures within Sub-Function 2700.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	527,308.00
6. <u>Current Special Education Expenditures within Sub-Function 3100.\r\nSee list of exclusions in the note below.</u>	237,687.00
7. <u>Current Special Education Expenditures within Sub-Function 3200.\r\nSee list of exclusions in the note below.</u>	194,853.00

Note: The Current Special Education Expenditure amounts for each line should be calculated as follows:

- * Include the total expenditures for special education costs from all funds for the function/sub-function requested
- * Exclude data from sub-functions: 1243,1450,1500,1600,1807,2280,2450,2750,2990
- * Exclude data from objects: 322,511,512,516,561,562,564,566,592,593,594,595,596,597,700,830,899

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		271.20	271.20
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	1,965,526.06	361,098.00	2,326,624.06
	272 Self-Insurance Dental Benefits	72,684.00	13,018.00	85,702.00
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
		FUND TOTAL	\$2,038,210.06	\$374,387.20
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	52,551.00	10,548.00	63,099.00
	272 Self-Insurance Dental Benefits	2,004.00	468.00	2,472.00
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
		FUND TOTAL	\$54,555.00	\$11,016.00
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		\$2,092,765.06	\$385,403.20	\$2,478,168.26

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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	185,797.41	544,251.34	730,048.75	222,929.32	578,110.27	801,039.59
2140 Psychological Services	153,188.90		153,188.90	155,637.70		155,637.70
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	54,280.00		54,280.00	48,600.00		48,600.00
2260 Instruction and Curriculum Development Services	20,216.29	59,219.05	79,435.34	27,440.27	71,159.35	98,599.62
2350 Legal and Accounting Services	5,850.45	17,137.55	22,988.00	6,578.00	31,388.25	37,966.25
2420 Medical Services						
2440 Nursing Services	46,671.99	136,715.02	183,387.01	43,428.35	112,620.35	156,048.70
2700 Student Transportation Services	294,556.00	712,295.00	1,006,851.00	365,603.80	912,217.31	1,277,821.11
Total	\$760,561.04	\$1,469,617.96	\$2,230,179.00	\$870,217.44	\$1,705,495.53	\$2,575,712.97

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		10,135,000.00		100,678.00	5,494,360.00	133,521.00	31,291,358.00	47,154,917.00
2. Additional Debt Incurred During Year					92,016.00	6,293.00		98,309.00
3. Retirements and Repayments		435,000.00		20,118.00			6,708,173.00	7,163,291.00
4. Debt at End of Fiscal Year		9,700,000.00		80,560.00	5,586,376.00	139,814.00	24,583,185.00	40,089,935.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		9,700,000.00		80,560.00	5,586,376.00	139,814.00	24,583,185.00	40,089,935.00
7. Current Portion P&I - Due within 1 year		727,596.00		22,634.00		34,954.00		785,184.00
8. Interest Paid during current fiscal year		293,147.00		2,516.00				295,663.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year					44,295.00		1,009,643.00	1,053,938.00
2. Additional Debt Incurred During Year					1,310.00			1,310.00
3. Retirements and Repayments							219,827.00	219,827.00
4. Debt at End of Fiscal Year					45,605.00		789,816.00	835,421.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					45,605.00		789,816.00	835,421.00
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	435,000.00		293,147.50	728,147.50	
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					
5140	10	General Fund	20,117.66		2,516.74	22,634.40	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$455,117.66		\$295,664.24	\$750,781.90	

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				
5140	50	Enterprise Fund				
5140	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			
General Obligation Bonds/Notes – CIB	09/2017	9,765,000.00		65,000.00	9,700,000.00	727,596.00	283,897.00
General Obligation Bonds/Notes – CIB	02/2014	370,000.00		370,000.00			9,250.00
Compensated Absences		133,521.00	6,293.00		139,814.00	34,954.00	
Other Post-Employment Benefits (OPEB)		5,494,360.00	92,016.00		5,586,376.00		
Net Pension Liability		31,291,358.00		6,708,173.00	24,583,185.00		
Leases		100,678.00		20,118.00	80,560.00	22,634.00	2,516.00
Totals for Debt Entered:		\$47,154,917.00	\$98,309.00	\$7,163,291.00	\$40,089,935.00	\$785,184.00	\$295,663.00

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			
Other Post-Employment Benefits (OPEB)		44,295.00	1,310.00		45,605.00		
Net Pension Liability		1,009,643.00		219,827.00	789,816.00		
Totals for Debt Entered:		\$1,053,938.00	\$1,310.00	\$219,827.00	\$835,421.00		

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General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,455,679.07
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$2,455,679.07

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		484,530.08	484,530.08
6 Brick and Mortar Charter Schools	437,155.07	254,001.38	691,156.45
7 Cyber Charter Schools	444,292.22	215,964.05	660,256.27
8 Career and Technology Centers	238,508.19	130,794.82	369,303.01
9 Approved Private Schools		206,586.66	206,586.66
10 PA Chartered Schools for the Deaf and Blind		7,000.00	7,000.00
11 Private Residential Rehabilitative Institutions		36,846.60	36,846.60
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$1,119,955.48	\$1,335,723.59	\$2,455,679.07

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 267,532.28

Total Personnel Services – Salaries \$267,532.28

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 210.93

220 Social Security Contributions 20,103.26

230 PSERS Retirement Contributions 80,180.97

260 Workers’ Compensation 1,642.78

270 Group Insurance – Self-Insurance 65,571.00

292 Health Savings Accounts (975.00)

Total Personnel Services – Employee Benefits \$166,733.94

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 480.00

Total Purchased Professional and Technical Services \$480.00

400 Purchased Property Services

430 Repairs and Maintenance Services 12,920.14

490 Other Purchased Property Services 2,549.80

Total Purchased Property Services \$15,469.94

500 Other Purchased Services

580 Travel 460.00

Total Other Purchased Services \$460.00

600 Supplies

610 General Supplies 39,652.08

630 Food 343,715.32

Total Supplies \$383,367.40

700 Property

740 Depreciation 19,313.23

Total Property \$19,313.23

800 Other Objects

810 Dues and Fees 715.00

Total Other Objects \$715.00

Total 3000 Operation of Non-Instructional Services \$854,071.79

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				267,532.28
Total Personnel Services – Salaries				\$267,532.28
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				210.93
220 Social Security Contributions				20,103.26
230 PSERS Retirement Contributions				80,180.97
260 Workers' Compensation				1,642.78
270 Group Insurance – Self-Insurance				65,571.00
292 Health Savings Accounts				(975.00)
Total Personnel Services – Employee Benefits				\$166,733.94
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				480.00
Total Purchased Professional and Technical Services				\$480.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				12,920.14
490 Other Purchased Property Services				2,549.80
Total Purchased Property Services				\$15,469.94
500 Other Purchased Services				
580 Travel				460.00
Total Other Purchased Services				\$460.00
600 Supplies				
610 General Supplies				39,652.08
630 Food				343,715.32
Total Supplies				\$383,367.40
700 Property				
740 Depreciation				19,313.23
Total Property				\$19,313.23
800 Other Objects				
810 Dues and Fees				715.00
Total Other Objects				\$715.00
Total 3100 Food Services				\$854,071.79

	<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	854,071.79				854,071.79
Total Operation of Non-Instructional Services	\$854,071.79				\$854,071.79
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$854,071.79				\$854,071.79

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10	Freedom Area EI Sch	8357	3,004,028.06	642,116.90	3,747,889.94	801,118.83	612,450.77	54,611.50	8,862,216.00	
	Freedom Area MS	8356	1,924,826.78	500,930.95	2,401,455.24	624,972.21	166,313.16	48,026.35	5,666,524.69	
	Freedom Area SHS	6563	1,756,404.44	457,099.49	2,191,327.91	570,287.14	151,760.76	43,824.05	5,170,703.79	
Total			6,685,259.28	1,600,147.34	8,340,673.09	1,996,378.18	930,524.69	146,461.90	19,699,444.48	