

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
6/30/2023

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 11/16/23



Board Secretary Signature

Date 11/16/23

Erin Bluedorn

Contact Person

(724)775-7644 Ext :130

Contact Person Telephone Number

ebluedorn@freedomarea.org

Contact Person E-mail Address

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2023

(Pursuant to PA School Code Section 218(b))

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

Audit Certification Due: 12/31/2023
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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

Board Secretary

Erin Bluedorn
Signature

11/1/23
Date

Erin Bluedorn, CPA
Signature

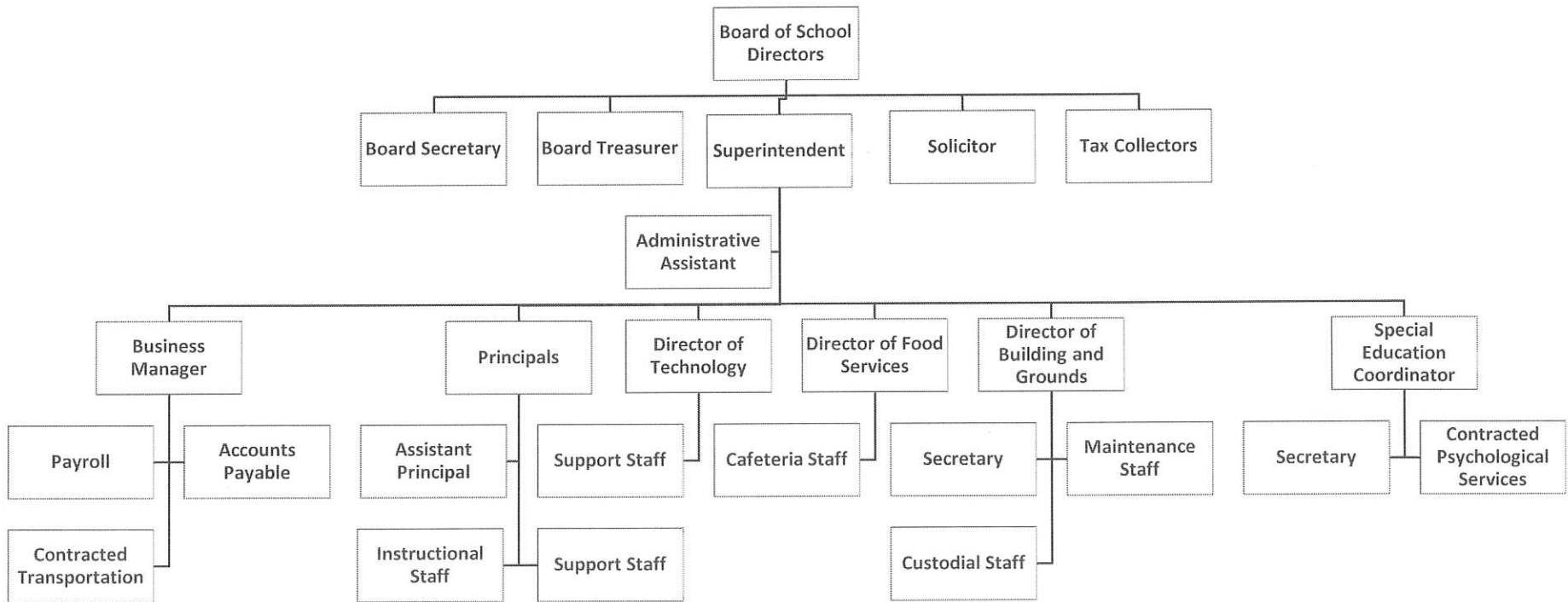
11/1/23
Date

Erin Bluedorn
Contact Person

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Contact Person E-mail Address

(724)775-7644 Ext :130
Contact Person Telephone Number

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>
50430	SESS - 2160 Social Work Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2160: \$99,432.75 Prior Year SESS Schedule 2160: \$48,600.00	Added Prevention Specialist.
50440	SESS - 2260 Instruction and Curriculum Development Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2260: \$43,385.69 Prior Year SESS Schedule 2260: \$27,440.27	Added Director of Teaching and Learning.
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2350: \$169.00 Prior Year SESS Schedule 2350: \$6,578.00	Compensatory education case in prior year.

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	6,376,538				
0110 Investments	5,000,000				
0120 Taxes Receivable	1,409,289				
0130 Due From Other Funds	92,971				
0141 Due From Other Governments	1,335,582				
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	11,081				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	314,100				
0190 Other Current Assets					
Total Assets	\$14,539,561				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$14,539,561				

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	2,373,101
0110 Investments	
0120 Taxes Receivable	
0130 Due From Other Funds	2,579,920
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	229,500
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	

Total Assets	\$5,182,521
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$5,182,521
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Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	8,749,639
0110 Investments	5,000,000
0120 Taxes Receivable	1,409,289
0130 Due From Other Funds	2,672,891
0141 Due From Other Governments	1,335,582
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	240,581
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	314,100
0190 Other Current Assets	
Total Assets	\$19,722,082
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$19,722,082

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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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Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	2,579,920
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	428,002
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	2,573,423
0462 Payroll Deductions and Withholding	20,196
0480 Unearned Revenues	9,901
0490 Other Current Liabilities	127,704

Total Liabilities **\$5,739,146**

0950 Deferred Inflows of Resources	946,904
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Fund Balances

0810 Nonspendable Fund Balance	314,100
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,172,021
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,367,390

Total Fund Balances **\$7,853,511**

Total Liabilities, Deferred Inflows Of Resources And Fund Balances **\$14,539,561**

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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>		

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		325,136	
0430 Contracts Payable		21,384	
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	\$346,520
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0950 Deferred Inflows of Resources	229,500
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Fund Balances

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,606,501
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	

Total Fund Balances	\$4,606,501
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Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$5,182,521
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Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	2,579,920
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	753,138
0430 Contracts Payable	21,384
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	2,573,423
0462 Payroll Deductions and Withholding	20,196
0480 Unearned Revenues	9,901
0490 Other Current Liabilities	127,704

Total Liabilities \$6,085,666

0950 Deferred Inflows of Resources	1,176,404
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Fund Balances

0810 Nonspendable Fund Balance	314,100
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,778,522
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,367,390

Total Fund Balances \$12,460,012

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$19,722,082

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	11,514,514				
7000 Revenue from State Sources	14,646,274				
8000 Revenue from Federal Sources	1,681,896				
Total Revenues	\$27,842,684				
Expenditures					
1000 Instruction	16,358,596				
2000 Support Services	7,474,127				
3000 Operation of Non-Instructional Services	635,548				
4000 Facilities Acquisition, Construction and Improvement Services	297,499				
5110 Debt Service	727,598				
5130 Refund of Prior Year Revenues / Receipts	16,763				
5140 Leases and Other Right-to-Use Arrangements	22,634				
Total Expenditures	\$25,532,765				
Excess (Deficiency) Of Revenues Over Expenditures	\$2,309,919				
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, Leases, and Other Right-to-Use Arrangements					
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	1,865,071				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$1,865,071)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</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>
Revenues					
6000 Revenue from Local Sources			123,970		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues			\$123,970		
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			2,051,454		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures			\$2,051,454		
Excess (Deficiency) Of Revenues Over Expenditures			(\$1,927,484)		
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, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN			1,865,071		
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)			\$1,890,571		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	11,638,484
7000 Revenue from State Sources	14,646,274
8000 Revenue from Federal Sources	1,681,896
Total Revenues	\$27,966,654
Expenditures	
1000 Instruction	16,358,596
2000 Support Services	7,474,127
3000 Operation of Non-Instructional Services	635,548
4000 Facilities Acquisition, Construction and Improvement Services	2,348,953
5110 Debt Service	727,598
5130 Refund of Prior Year Revenues / Receipts	16,763
5140 Leases and Other Right-to-Use Arrangements	22,634
Total Expenditures	\$27,584,219
Excess (Deficiency) Of Revenues Over Expenditures	\$382,435
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, Leases, and Other Right-to-Use Arrangements	
9300 Interfund Transfers - IN	1,865,071
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	1,865,071
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>
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	\$444,848				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	7,408,663				
Fund Balance - End Of Year	\$7,853,511				

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			(\$36,913)		
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year			4,643,414		
Fund Balance - End Of Year			\$4,606,501		

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 **\$407,935**

Fund Balance

0001 Fund Balance - Beginning of Fiscal Year 12,052,077

Fund Balance - End Of Year **\$12,460,012**

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	661,973			661,973	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	30,594			30,594	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	35,443			35,443	
0180 Prepaid Expenses (Expenditures)	400			400	
0190 Other Current Assets					
Total Current Assets	\$728,410			\$728,410	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	40,050			40,050	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$40,050			\$40,050	
0910 Deferred Outflows of Resources	134,228			134,228	
Total Assets And Deferred Outflows Of Resources	\$902,688			\$902,688	

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	64,387			64,387	
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	23,233			23,233	
0490 Other Current Liabilities					
Total Current Liabilities	\$87,620			\$87,620	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	15,548			15,548	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	36,671			36,671	
0570 Net Pension Liability	698,976			698,976	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$751,195			\$751,195	
Total Liabilities	\$838,815			\$838,815	
0950 Deferred Inflows of Resources	60,655			60,655	
Net Position					
0791 Net Investment in Capital Assets	40,050			40,050	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(36,832)			(36,832)	
Total Net Position	\$3,218			\$3,218	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$902,688			\$902,688	

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	227,204			227,204	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$227,204			\$227,204	
Operating Expenses					
100 Personnel Services – Salaries	269,940			269,940	
200 Personnel Services – Employee Benefits	173,716			173,716	
300 Purchased Professional and Technical Services	3,328			3,328	
400 Purchased Property Services	6,943			6,943	
500 Other Purchased Services	1,465			1,465	
600 Supplies	413,919			413,919	
740 Depreciation	17,563			17,563	
770 Amortization Expense					
810 Dues and Fees	4,610			4,610	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$891,484			\$891,484	
Operating Income (Loss)	(\$664,280)			(\$664,280)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	3,905			3,905	
6830 Federal Revenue from Intermediary Sources					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure	256,154			256,154	
7000 Revenue from State Sources	126,349			126,349	
8000 Revenue from Federal Sources	604,330			604,330	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$990,738			\$990,738	
Income (Loss) Before Contributions And Transfers	\$326,458			\$326,458	

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	\$326,458			\$326,458	
0002 Net Position - Beginning of Fiscal Year	(323,240)			(323,240)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$3,218			\$3,218	

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	215,933			215,933	
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	440,796			440,796	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	348,253			348,253	
0018 Cash Payments For Other Operating Expenses	4,610			4,610	
Net Cash Provided By (Used For) Operating Activities	(\$577,726)			(\$577,726)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	126,349			126,349	
0023 Receipts From Federal Sources -8000	523,421			523,421	
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	(17,365)			(17,365)	
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	\$632,405			\$632,405	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(8,219)			(8,219)	
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	(\$8,219)			(\$8,219)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	3,905			3,905	
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	\$3,905	\$3,905
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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	50,365			50,365	
0004 Cash and Cash Equivalents Beginning of Year	611,608			611,608	
Cash and Cash Equivalents at Year End	\$661,973			\$661,973	

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

0005 Operating Income (Loss) per REP	(664,280)			(664,280)	
Adjustments					
0051 Depreciation and Net Amortization	17,563			17,563	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	80,909			80,909	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(1,731)			(1,731)	
0055 Advances to Other Funds					
0056 (Inc) Dec in Inventories (0170)	(3,507)			(3,507)	
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)					
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	2,860			2,860	
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)	(9,540)			(9,540)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$86,554			\$86,554	
Cash Provided By (Used for) Total	(\$577,726)			(\$577,726)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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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)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	205,840			86,740
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 Tangible Property and Intangible Right-To-Use Assets (Net)				
Total Assets	\$205,840			\$86,740
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$205,840			\$86,740

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources			
Assets			
0100 Cash and Cash Equivalents			292,580
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 Tangible Property and Intangible Right-To-Use Assets (Net)			
Total Assets			\$292,580
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			\$292,580

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds	28,584		
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	\$28,584		
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0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)	177,256		86,740
0799 Unrestricted Net Position			

Total Net Position	\$177,256		\$86,740
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Total Liabilities, Deferred Inflows Of Resources And Net Position	\$205,840		\$86,740
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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			28,584
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			\$28,584
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			263,996
0799 Unrestricted Net Position			
Total Net Position			\$263,996
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$292,580

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions	2,016					
0095 Net Investment Earnings	4,880			507		
0092 Other Additions				117,117		
Deductions						
0093 Scholarships Awarded	10,000					
0094 Other Deductions				105,194		
Change in Net Position	(\$3,104)			\$12,430		
0006 Net Position – Beginning of Fiscal Year	180,360			74,310		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$177,256			\$86,740		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	2,016
0095 Net Investment Earnings	5,387
0092 Other Additions	117,117
Deductions	
0093 Scholarships Awarded	10,000
0094 Other Deductions	105,194
Change in Net Position	\$9,326
0006 Net Position – Beginning of Fiscal Year	254,670
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$263,996

	<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	8,621,724.95			8,621,724.95
6112 Interim Real Estate Taxes	251.60			251.60
6113 Public Utility Realty Taxes	10,156.37			10,156.37
6143 Current Act 511 Local Services Taxes	12,506.56			12,506.56
6151 Current Act 511 Earned Income Taxes	1,444,251.69			1,444,251.69
6153 Current Act 511 Real Estate Transfer Taxes	138,653.16			138,653.16
6411 Delinquent Real Estate Taxes	493,764.14			493,764.14
6420 Delinquent Per Capita Taxes, Section 679	25.25			25.25
6451 Delinquent Act 511 Earned Income Taxes	300.00			300.00
6500 Earnings on Investments	312,750.64			
6700 Revenues from LEA Activities	64,988.42			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	4,095.39			
6832 Federal IDEA Revenue Received as Pass Through	219,447.00			
6910 Rentals	54,016.77			
6920 Contributions and Donations from Private Sources	7,970.54			
6941 Regular Day School Tuition	2,712.68			
6991 Refunds of a Prior Year Expenditure	102,157.61			
6999 Other Revenues Not Specified Above	24,741.56			
TOTAL Revenue from Local Sources	\$11,514,514.33			\$10,721,633.72

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	8,593,339.61		
7112 Basic Education Funding-Social Security	407,454.79		
7271 Special Education funds for School-Aged Pupils	1,211,558.79		
7311 Pupil Transportation Subsidy	585,590.03		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,245.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	865,071.41		
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,700.60		
7340 State Property Tax Reduction Allocation	630,409.26		
7361 School Safety and Security Grants	10,510.34		
7505 Ready to Learn Block Grant	268,806.00		
7820 State Share of Retirement Contributions	2,035,587.87		
TOTAL Revenue from State Sources	\$14,646,273.70		

	Revenue Reported In Current Year			
Revenue from Federal Sources				
8514 Title I - Improving the Academic Achievement of the Disadvantaged	284,961.00			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	39,406.00			
8517 Title IV - 21st Century Schools	23,012.00			
8742 Governor's Emergency Education Relief Fund (GEER)	18,426.83			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	572,979.92			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	602,496.65			
8751 ARP ESSER Learning Loss	64,391.30			
8755 ARP ESSER Emergency Relief for Other Educational Entities	27,348.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	43,740.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,133.87			
TOTAL Revenue from Federal Sources	\$1,681,895.57			
TOTAL FROM ALL SOURCES	\$27,842,683.60			\$10,721,633.72

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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	8,621,724.95					
6112 Interim Real Estate Taxes	251.60					
6113 Public Utility Realty Taxes	10,156.37					
6143 Current Act 511 Local Services Taxes	12,506.56					
6151 Current Act 511 Earned Income Taxes	1,444,251.69					
6153 Current Act 511 Real Estate Transfer Taxes	138,653.16					
6411 Delinquent Real Estate Taxes	493,764.14					
6420 Delinquent Per Capita Taxes, Section 679	25.25					
6451 Delinquent Act 511 Earned Income Taxes	300.00					
6500 Earnings on Investments	312,750.64					
6700 Revenues from LEA Activities	64,988.42					
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	4,095.39					
6832 Federal IDEA Revenue Received as Pass Through	219,447.00					
6910 Rentals	54,016.77					
6920 Contributions and Donations from Private Sources	7,970.54					
6941 Regular Day School Tuition	2,712.68					
6991 Refunds of a Prior Year Expenditure	102,157.61					
6999 Other Revenues Not Specified Above	24,741.56					
6000 Total Revenue from Local Sources	\$11,514,514.33					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	8,593,339.61					
7112 Basic Education Funding-Social Security	407,454.79					
7271 Special Education funds for School-Aged Pupils	1,211,558.79					
7311 Pupil Transportation Subsidy	585,590.03					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,245.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	865,071.41					
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,700.60					
7340 State Property Tax Reduction Allocation	630,409.26					
7361 School Safety and Security Grants	10,510.34					
7505 Ready to Learn Block Grant	268,806.00					
7820 State Share of Retirement Contributions	2,035,587.87					
7000 Total Revenue from State Sources	\$14,646,273.70					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	284,961.00					

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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					8,621,724.95
6112 Interim Real Estate Taxes					251.60
6113 Public Utility Realty Taxes					10,156.37
6143 Current Act 511 Local Services Taxes					12,506.56
6151 Current Act 511 Earned Income Taxes					1,444,251.69
6153 Current Act 511 Real Estate Transfer Taxes					138,653.16
6411 Delinquent Real Estate Taxes					493,764.14
6420 Delinquent Per Capita Taxes, Section 679					25.25
6451 Delinquent Act 511 Earned Income Taxes					300.00
6500 Earnings on Investments		123,969.77			436,720.41
6700 Revenues from LEA Activities					64,988.42
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					4,095.39
6832 Federal IDEA Revenue Received as Pass Through					219,447.00
6910 Rentals					54,016.77
6920 Contributions and Donations from Private Sources					7,970.54
6941 Regular Day School Tuition					2,712.68
6991 Refunds of a Prior Year Expenditure					102,157.61
6999 Other Revenues Not Specified Above					24,741.56
6000 Total Revenue from Local Sources		\$123,969.77			\$11,638,484.10
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					8,593,339.61
7112 Basic Education Funding-Social Security					407,454.79
7271 Special Education funds for School-Aged Pupils					1,211,558.79
7311 Pupil Transportation Subsidy					585,590.03
7312 Nonpublic and Charter School Pupil Transportation Subsidy					14,245.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					865,071.41
7330 Health Services (Medical, Dental, Nurse, Act 25)					23,700.60
7340 State Property Tax Reduction Allocation					630,409.26
7361 School Safety and Security Grants					10,510.34
7505 Ready to Learn Block Grant					268,806.00
7820 State Share of Retirement Contributions					2,035,587.87
7000 Total Revenue from State Sources					\$14,646,273.70
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					284,961.00

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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>
8000 Revenue from Federal Sources						
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	39,406.00					
8517 Title IV - 21st Century Schools	23,012.00					
8742 Governor's Emergency Education Relief Fund (GEER)	18,426.83					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	572,979.92					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	602,496.65					
8751 ARP ESSER Learning Loss	64,391.30					
8755 ARP ESSER Emergency Relief for Other Educational Entities	27,348.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	43,740.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,133.87					
8000 Total Revenue from Federal Sources	\$1,681,895.57					
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	\$27,842,683.60					

	<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 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					39,406.00
8517 Title IV - 21st Century Schools					23,012.00
8742 Governor's Emergency Education Relief Fund (GEER)					18,426.83
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					572,979.92
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					602,496.65
8751 ARP ESSER Learning Loss					64,391.30
8755 ARP ESSER Emergency Relief for Other Educational Entities					27,348.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					43,740.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					5,133.87
8000 Total Revenue from Federal Sources					\$1,681,895.57
9000 Other Financing Sources					
9310 General Fund Transfers		1,865,071.41			1,865,071.41
9400 Sale of or Compensation for Loss of Fixed Assets		25,500.00			25,500.00
9000 Total Other Financing Sources		\$1,890,571.41			\$1,890,571.41
Total From All Sources		\$2,014,541.18			\$29,857,224.78

	<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	11,514,514.33					
Revenue from State Sources	14,646,273.70					
Revenue from Federal Sources	1,681,895.57					
Other Financing Sources						
Total From All Sources	\$27,842,683.60					

	<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		123,969.77			11,638,484.10
Revenue from State Sources					14,646,273.70
Revenue from Federal Sources					1,681,895.57
Other Financing Sources		1,890,571.41			1,890,571.41
Total From All Sources		\$2,014,541.18			\$29,857,224.78

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General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	7,002,204.24
Total Personnel Services – Salaries	\$7,002,204.24
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	6,374.67
220 Social Security Contributions	516,618.51
230 PSERS Retirement Contributions	2,394,133.86
250 Unemployment Compensation	6,449.41
260 Workers’ Compensation	40,457.00
270 Group Insurance – Self-Insurance	1,951,553.82
291 Other Retirement Plans	5,985.00
292 Health Savings Accounts	142,462.50
Total Personnel Services – Employee Benefits	\$5,064,034.77
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	433,510.83
323 Professional Educational Services – Other Educational Agencies	165,803.75
329 Professional Educational Services – Other	454,440.89
330 Other Professional Services	6,495.00
390 Other Purchased Professional and Technical Services	186,593.73
Total Purchased Professional and Technical Services	\$1,246,844.20
400 Purchased Property Services	
430 Repairs and Maintenance Services	11,437.12
Total Purchased Property Services	\$11,437.12
500 Other Purchased Services	
510 Student Transportation Services	8,601.21
561 Tuition To Other School Districts Within the State	1,514.38
562 Tuition To Pennsylvania Charter Schools	1,530,173.03
563 Tuition To Nonpublic Schools	365,591.67
564 Tuition To Career and Technology Centers	330,295.37
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	142,942.23
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	13,500.00
580 Travel	6,570.42
Total Other Purchased Services	\$2,399,188.31
600 Supplies	
610 General Supplies	240,537.38
640 Books and Periodicals	42,483.49
650 Supplies & Fees – Technology Related	347,402.86
Total Supplies	\$630,423.73
800 Other Objects	
810 Dues and Fees	4,146.10
890 Miscellaneous Expenditures	317.46

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General Fund (10)

1000 Instruction	<u>Total</u>
Total Other Objects	\$4,463.56
Total 1000 Instruction	\$16,358,595.93

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	2,374,871.43	2,664,298.77	608,393.69	5,647,563.89
Total Personnel Services – Salaries	\$2,374,871.43	\$2,664,298.77	\$608,393.69	\$5,647,563.89
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,011.62	2,592.63	778.17	5,382.42
220 Social Security Contributions	185,977.94	204,386.32	23,336.15	413,700.41
230 PSERS Retirement Contributions	872,959.04	947,445.12	103,857.02	1,924,261.18
250 Unemployment Compensation		6,449.41		6,449.41
260 Workers' Compensation	13,641.27	15,476.36	3,498.21	32,615.84
270 Group Insurance – Self-Insurance	691,960.58	705,217.46	299,814.40	1,696,992.44
291 Other Retirement Plans		5,985.00		5,985.00
292 Health Savings Accounts	53,155.00	55,657.50	12,025.00	120,837.50
Total Personnel Services – Employee Benefits	\$1,819,705.45	\$1,943,209.80	\$443,308.95	\$4,206,224.20
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	52,837.00	22,174.90		75,011.90
329 Professional Educational Services – Other	110,777.78	87,861.15	12,790.65	211,429.58
Total Purchased Professional and Technical Services	\$163,614.78	\$110,036.05	\$12,790.65	\$286,441.48
400 Purchased Property Services				
430 Repairs and Maintenance Services	7,203.36	4,233.76		11,437.12
Total Purchased Property Services	\$7,203.36	\$4,233.76		\$11,437.12
500 Other Purchased Services				
510 Student Transportation Services		7,273.54		7,273.54
562 Tuition To Pennsylvania Charter Schools	455,642.17	494,641.20		950,283.37
580 Travel	496.25	369.03		865.28
Total Other Purchased Services	\$456,138.42	\$502,283.77		\$958,422.19
600 Supplies				
610 General Supplies	79,534.44	110,482.72	15,741.61	205,758.77
640 Books and Periodicals	20,240.50	8,959.87	1,808.12	31,008.49
650 Supplies & Fees – Technology Related	98,452.60	236,335.97	12,784.30	347,572.87
Total Supplies	\$198,227.54	\$355,778.56	\$30,334.03	\$584,340.13
800 Other Objects				
810 Dues and Fees		3,174.41		3,174.41
890 Miscellaneous Expenditures	317.46			317.46
Total Other Objects	\$317.46	\$3,174.41		\$3,491.87
Total 1100 Regular Programs – Elementary / Secondary	\$5,020,078.44	\$5,583,015.12	\$1,094,827.32	\$11,697,920.88

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	2,374,871.43	2,664,298.77		5,039,170.20
Total Personnel Services – Salaries	\$2,374,871.43	\$2,664,298.77		\$5,039,170.20
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,011.62	2,592.63		4,604.25
220 Social Security Contributions	185,977.94	204,386.32		390,364.26
230 PSERS Retirement Contributions	872,959.04	947,445.12		1,820,404.16
250 Unemployment Compensation		6,449.41		6,449.41
260 Workers' Compensation	13,641.27	15,476.36		29,117.63
270 Group Insurance – Self-Insurance	691,960.58	705,217.46		1,397,178.04
291 Other Retirement Plans		5,985.00		5,985.00
292 Health Savings Accounts	53,155.00	55,657.50		108,812.50
Total Personnel Services – Employee Benefits	\$1,819,705.45	\$1,943,209.80		\$3,762,915.25
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	52,837.00	22,174.90		75,011.90
329 Professional Educational Services – Other	110,777.78	87,861.15		198,638.93
Total Purchased Professional and Technical Services	\$163,614.78	\$110,036.05		\$273,650.83
400 Purchased Property Services				
430 Repairs and Maintenance Services	7,203.36	4,233.76		11,437.12
Total Purchased Property Services	\$7,203.36	\$4,233.76		\$11,437.12
500 Other Purchased Services				
510 Student Transportation Services		7,273.54		7,273.54
562 Tuition To Pennsylvania Charter Schools	455,642.17	494,641.20		950,283.37
580 Travel	496.25	369.03		865.28
Total Other Purchased Services	\$456,138.42	\$502,283.77		\$958,422.19
600 Supplies				
610 General Supplies	79,534.44	110,482.72	9,426.83	199,443.99
640 Books and Periodicals	20,240.50	8,959.87		29,200.37
650 Supplies & Fees – Technology Related	98,452.60	236,335.97		334,788.57
Total Supplies	\$198,227.54	\$355,778.56	\$9,426.83	\$563,432.93
800 Other Objects				
810 Dues and Fees		3,174.41		3,174.41
890 Miscellaneous Expenditures	317.46			317.46
Total Other Objects	\$317.46	\$3,174.41		\$3,491.87
Total 1110 Regular Programs	\$5,020,078.44	\$5,583,015.12	\$9,426.83	\$10,612,520.39

General Fund (10)

1190 Federally-Funded Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			608,393.69	608,393.69
Total Personnel Services – Salaries			\$608,393.69	\$608,393.69
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			778.17	778.17
220 Social Security Contributions			23,336.15	23,336.15
230 PSERS Retirement Contributions			103,857.02	103,857.02
260 Workers' Compensation			3,498.21	3,498.21
270 Group Insurance – Self-Insurance			299,814.40	299,814.40
292 Health Savings Accounts			12,025.00	12,025.00
Total Personnel Services – Employee Benefits			\$443,308.95	\$443,308.95
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			12,790.65	12,790.65
Total Purchased Professional and Technical Services			\$12,790.65	\$12,790.65
600 Supplies				
610 General Supplies			6,314.78	6,314.78
640 Books and Periodicals			1,808.12	1,808.12
650 Supplies & Fees – Technology Related			12,784.30	12,784.30
Total Supplies			\$20,907.20	\$20,907.20
Total 1190 Federally-Funded Regular Programs			\$1,085,400.49	\$1,085,400.49

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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	690,260.49	473,488.21	186,656.40	1,350,405.10
Total Personnel Services – Salaries	\$690,260.49	\$473,488.21	\$186,656.40	\$1,350,405.10
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	529.00	416.00	47.25	992.25
220 Social Security Contributions	56,017.84	39,738.12	6,981.16	102,737.12
230 PSERS Retirement Contributions	255,125.46	192,613.27	21,275.28	469,014.01
260 Workers' Compensation	4,023.17	2,734.87	1,058.55	7,816.59
270 Group Insurance – Self-Insurance	145,000.11	104,976.27	4,585.00	254,561.38
292 Health Savings Accounts	12,300.00	8,100.00	1,225.00	21,625.00
Total Personnel Services – Employee Benefits	\$472,995.58	\$348,578.53	\$35,172.24	\$856,746.35
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	195,812.08	162,686.85		358,498.93
323 Professional Educational Services – Other Educational Agencies	45,914.02	111,254.08		157,168.10
329 Professional Educational Services – Other	145,365.44	88,645.87		234,011.31
330 Other Professional Services	6,495.00			6,495.00
390 Other Purchased Professional and Technical Services	148,637.68	37,956.05		186,593.73
Total Purchased Professional and Technical Services	\$542,224.22	\$400,542.85		\$942,767.07
500 Other Purchased Services				
510 Student Transportation Services	1,327.67			1,327.67
562 Tuition To Pennsylvania Charter Schools	347,020.75	232,868.91		579,889.66
563 Tuition To Nonpublic Schools	241,989.15	123,602.52		365,591.67
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	132,015.49	10,926.74		142,942.23
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		13,500.00		13,500.00
580 Travel	2,852.57	2,852.57		5,705.14
Total Other Purchased Services	\$725,205.63	\$383,750.74		\$1,108,956.37
600 Supplies				
610 General Supplies	15,542.61	17,414.59	1,821.41	34,778.61
640 Books and Periodicals			11,475.00	11,475.00
650 Supplies & Fees – Technology Related			(170.01)	(170.01)
Total Supplies	\$15,542.61	\$17,414.59	\$13,126.40	\$46,083.60
800 Other Objects				
810 Dues and Fees	428.19	543.50		971.69
Total Other Objects	\$428.19	\$543.50		\$971.69
Total 1200 Special Programs – Elementary / Secondary	\$2,446,656.72	\$1,624,318.42	\$234,955.04	\$4,305,930.18

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		25,752.06	42,015.64	67,767.70
Total Personnel Services – Salaries		\$25,752.06	\$42,015.64	\$67,767.70
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		10.50	47.25	57.75
220 Social Security Contributions		3,577.17	1,607.12	5,184.29
230 PSERS Retirement Contributions		16,394.99	7,376.51	23,771.50
260 Workers' Compensation		145.89	243.69	389.58
270 Group Insurance – Self-Insurance		2,969.00	4,585.00	7,554.00
292 Health Savings Accounts			1,225.00	1,225.00
Total Personnel Services – Employee Benefits		\$23,097.55	\$15,084.57	\$38,182.12
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		56,014.50		56,014.50
Total Purchased Professional and Technical Services		\$56,014.50		\$56,014.50
500 Other Purchased Services				
563 Tuition To Nonpublic Schools		46,581.63		46,581.63
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		13,500.00		13,500.00
Total Other Purchased Services		\$60,081.63		\$60,081.63
600 Supplies				
610 General Supplies		3,295.09	1,821.41	5,116.50
Total Supplies		\$3,295.09	\$1,821.41	\$5,116.50
Total 1210 Life Skills Support		\$168,240.83	\$58,921.62	\$227,162.45

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General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	89,322.92	27,770.08		117,093.00
Total Personnel Services – Salaries	\$89,322.92	\$27,770.08		\$117,093.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	93.24	32.76		126.00
220 Social Security Contributions	6,885.90	2,179.44		9,065.34
230 PSERS Retirement Contributions	31,342.20	9,759.60		41,101.80
260 Workers' Compensation	519.53	163.42		682.95
270 Group Insurance – Self-Insurance	28,395.36	6,352.37		34,747.73
292 Health Savings Accounts	1,800.00			1,800.00
Total Personnel Services – Employee Benefits	\$69,036.23	\$18,487.59		\$87,523.82
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	2,439.89			2,439.89
330 Other Professional Services	6,495.00			6,495.00
Total Purchased Professional and Technical Services	\$8,934.89			\$8,934.89
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	7,200.00			7,200.00
Total Other Purchased Services	\$7,200.00			\$7,200.00
600 Supplies				
610 General Supplies	3,699.80			3,699.80
650 Supplies & Fees – Technology Related			(170.01)	(170.01)
Total Supplies	\$3,699.80		(\$170.01)	\$3,529.79
Total 1220 Sensory Support	\$178,193.84	\$46,257.67	(\$170.01)	\$224,281.50

General Fund (10)

1230 Emotional Support

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
322 Professional Educational Services – lus	82,617.10	84,021.75		166,638.85
Total Purchased Professional and Technical Services	\$82,617.10	\$84,021.75		\$166,638.85

500 Other Purchased Services

563 Tuition To Nonpublic Schools	238,989.15	74,520.89		313,510.04
Total Other Purchased Services	\$238,989.15	\$74,520.89		\$313,510.04

Total 1230 Emotional Support	\$321,606.25	\$158,542.64		\$480,148.89
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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	518,919.01	392,735.79	144,640.76	1,056,295.56
Total Personnel Services – Salaries	\$518,919.01	\$392,735.79	\$144,640.76	\$1,056,295.56
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	341.20	341.30		682.50
220 Social Security Contributions	42,772.39	31,920.85	5,374.04	80,067.28
230 PSERS Retirement Contributions	195,048.66	156,919.02	13,898.77	365,866.45
260 Workers' Compensation	3,021.76	2,269.21	814.86	6,105.83
270 Group Insurance – Self-Insurance	95,694.14	84,665.04		180,359.18
292 Health Savings Accounts	8,100.00	7,200.00		15,300.00
Total Personnel Services – Employee Benefits	\$344,978.15	\$283,315.42	\$20,087.67	\$648,381.24
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	145,365.44	88,645.87		234,011.31
Total Purchased Professional and Technical Services	\$145,365.44	\$88,645.87		\$234,011.31
500 Other Purchased Services				
510 Student Transportation Services	1,327.67			1,327.67
562 Tuition To Pennsylvania Charter Schools	347,020.75	232,868.91		579,889.66
580 Travel	2,852.57	2,852.57		5,705.14
Total Other Purchased Services	\$351,200.99	\$235,721.48		\$586,922.47
600 Supplies				
610 General Supplies	11,842.81	14,119.50		25,962.31
640 Books and Periodicals			11,475.00	11,475.00
Total Supplies	\$11,842.81	\$14,119.50	\$11,475.00	\$37,437.31
800 Other Objects				
810 Dues and Fees	428.19	543.50		971.69
Total Other Objects	\$428.19	\$543.50		\$971.69
Total 1240 Academic Support	\$1,372,734.59	\$1,015,081.56	\$176,203.43	\$2,564,019.58

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	486,195.75	360,012.55	144,640.76	990,849.06
Total Personnel Services – Salaries	\$486,195.75	\$360,012.55	\$144,640.76	\$990,849.06
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	315.00	315.00		630.00
220 Social Security Contributions	40,357.71	29,506.19	5,374.04	75,237.94
230 PSERS Retirement Contributions	183,572.15	145,442.53	13,898.77	342,913.45
260 Workers' Compensation	2,834.16	2,081.56	814.86	5,730.58
270 Group Insurance – Self-Insurance	86,414.00	75,384.90		161,798.90
292 Health Savings Accounts	7,200.00	6,300.00		13,500.00
Total Personnel Services – Employee Benefits	\$320,693.02	\$259,030.18	\$20,087.67	\$599,810.87
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	145,365.44	88,645.87		234,011.31
Total Purchased Professional and Technical Services	\$145,365.44	\$88,645.87		\$234,011.31
500 Other Purchased Services				
510 Student Transportation Services	656.11			656.11
562 Tuition To Pennsylvania Charter Schools	347,020.75	232,868.91		579,889.66
Total Other Purchased Services	\$347,676.86	\$232,868.91		\$580,545.77
600 Supplies				
610 General Supplies	8,418.68	12,598.33		21,017.01
640 Books and Periodicals			11,475.00	11,475.00
Total Supplies	\$8,418.68	\$12,598.33	\$11,475.00	\$32,492.01
Total 1241 Learning Support – Public	\$1,308,349.75	\$953,155.84	\$176,203.43	\$2,437,709.02

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	32,723.26	32,723.24		65,446.50
Total Personnel Services – Salaries	\$32,723.26	\$32,723.24		\$65,446.50
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	26.20	26.30		52.50
220 Social Security Contributions	2,414.68	2,414.66		4,829.34
230 PSERS Retirement Contributions	11,476.51	11,476.49		22,953.00
260 Workers' Compensation	187.60	187.65		375.25
270 Group Insurance – Self-Insurance	9,280.14	9,280.14		18,560.28
292 Health Savings Accounts	900.00	900.00		1,800.00
Total Personnel Services – Employee Benefits	\$24,285.13	\$24,285.24		\$48,570.37
500 Other Purchased Services				
510 Student Transportation Services	671.56			671.56
580 Travel	2,852.57	2,852.57		5,705.14
Total Other Purchased Services	\$3,524.13	\$2,852.57		\$6,376.70
600 Supplies				
610 General Supplies	3,424.13	1,521.17		4,945.30
Total Supplies	\$3,424.13	\$1,521.17		\$4,945.30
800 Other Objects				
810 Dues and Fees	428.19	543.50		971.69
Total Other Objects	\$428.19	\$543.50		\$971.69
Total 1243 Gifted Support	\$64,384.84	\$61,925.72		\$126,310.56

General Fund (10)

1260 Physical Support

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
322 Professional Educational Services – lus	26,733.24	22,650.60		49,383.84
390 Other Purchased Professional and Technical Services	148,637.68	37,956.05		186,593.73
Total Purchased Professional and Technical Services	\$175,370.92	\$60,606.65		\$235,977.57
Total 1260 Physical Support	\$175,370.92	\$60,606.65		\$235,977.57

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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	82,018.56	27,230.28		109,248.84
Total Personnel Services – Salaries	\$82,018.56	\$27,230.28		\$109,248.84
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	94.56	31.44		126.00
220 Social Security Contributions	6,359.55	2,060.66		8,420.21
230 PSERS Retirement Contributions	28,734.60	9,539.66		38,274.26
260 Workers' Compensation	481.88	156.35		638.23
270 Group Insurance – Self-Insurance	20,910.61	10,989.86		31,900.47
292 Health Savings Accounts	2,400.00	900.00		3,300.00
Total Personnel Services – Employee Benefits	\$58,981.20	\$23,677.97		\$82,659.17
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	84,021.85			84,021.85
323 Professional Educational Services – Other Educational Agencies	45,914.02	111,254.08		157,168.10
Total Purchased Professional and Technical Services	\$129,935.87	\$111,254.08		\$241,189.95
500 Other Purchased Services				
563 Tuition To Nonpublic Schools	3,000.00	2,500.00		5,500.00
Total Other Purchased Services	\$3,000.00	\$2,500.00		\$5,500.00
Total 1270 Multi-Handicapped Support	\$273,935.63	\$164,662.33		\$438,597.96

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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	124,815.49	10,926.74		135,742.23
Total Other Purchased Services	\$124,815.49	\$10,926.74		\$135,742.23
Total 1290 Special Programs - Other Support	\$124,815.49	\$10,926.74		\$135,742.23

General Fund (10)

1300 Vocational Education

Elementary

Secondary

Federal

Total

500 Other Purchased Services

564 Tuition To Career and Technology Centers

330,295.37

330,295.37

Total Other Purchased Services

\$330,295.37

\$330,295.37

Total 1300 Vocational Education

\$330,295.37

\$330,295.37

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	635.25		3,600.00	4,235.25
Total Personnel Services – Salaries	\$635.25		\$3,600.00	\$4,235.25
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	48.05		132.93	180.98
230 PSERS Retirement Contributions	223.99		634.68	858.67
260 Workers’ Compensation	3.68		20.89	24.57
Total Personnel Services – Employee Benefits	\$275.72		\$788.50	\$1,064.22
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			9,000.00	9,000.00
Total Purchased Professional and Technical Services			\$9,000.00	\$9,000.00
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		1,514.38		1,514.38
Total Other Purchased Services		\$1,514.38		\$1,514.38
Total 1400 Other Instructional Programs – Elementary / Secondary	\$910.97	\$1,514.38	\$13,388.50	\$15,813.85

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	635.25			635.25
Total Personnel Services – Salaries	\$635.25			\$635.25
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	48.05			48.05
230 PSERS Retirement Contributions	223.99			223.99
260 Workers' Compensation	3.68			3.68
Total Personnel Services – Employee Benefits	\$275.72			\$275.72
Total 1430 Homebound Instruction	\$910.97			\$910.97

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

1,514.38

1,514.38

Total Other Purchased Services

\$1,514.38

\$1,514.38

Total 1440 Alternative Regular Education Programs

\$1,514.38

\$1,514.38

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

1,514.38

1,514.38

Total Other Purchased Services

\$1,514.38

\$1,514.38

Total 1441 Adjudicated / Court-Placed Programs

\$1,514.38

\$1,514.38

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1450 Instructional Programs Outside the Established School Day				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			3,600.00	3,600.00
Total Personnel Services – Salaries			\$3,600.00	\$3,600.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			132.93	132.93
230 PSERS Retirement Contributions			634.68	634.68
260 Workers' Compensation			20.89	20.89
Total Personnel Services – Employee Benefits			\$788.50	\$788.50
Total 1450 Instructional Programs Outside the Established School Day			\$4,388.50	\$4,388.50

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1490 Additional Other Instructional Programs				
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			9,000.00	9,000.00
Total Purchased Professional and Technical Services			\$9,000.00	\$9,000.00
Total 1490 Additional Other Instructional Programs			\$9,000.00	\$9,000.00

General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

323 Professional Educational Services – Other Educational Agencies

8,635.65

8,635.65

Total Purchased Professional and Technical Services

\$8,635.65

\$8,635.65

Total 1500 Nonpublic School Programs

\$8,635.65

\$8,635.65

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General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 2,732,367.92

Total Personnel Services – Salaries \$2,732,367.92

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 4,313.90

220 Social Security Contributions 216,318.94

230 PSERS Retirement Contributions 974,907.14

240 Tuition Reimbursement 17,300.00

260 Workers' Compensation 15,578.02

270 Group Insurance – Self-Insurance 657,666.86

292 Health Savings Accounts 55,250.00

Total Personnel Services – Employee Benefits \$1,941,334.86

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 124,613.59

330 Other Professional Services 123,899.56

350 Security / Safety Services 113,453.68

360 Employee Training and Development Services 45,628.99

Total Purchased Professional and Technical Services \$407,595.82

400 Purchased Property Services

410 Cleaning Services 14,433.04

420 Utility Services 30,638.95

430 Repairs and Maintenance Services 136,219.34

440 Rentals 22,538.16

Total Purchased Property Services \$203,829.49

500 Other Purchased Services

510 Student Transportation Services 484.10

513 Contracted Carriers 1,253,766.85

516 Student Transportation Services From the IU 4,552.53

520 Insurance – General 1,550.75

522 Automotive Liability Insurance 2,597.40

523 General Property and Liability Insurance 65,107.10

530 Communications 37,905.31

549 Other Advertising/Public Relations 6,290.96

580 Travel 13,161.33

591 Services Purchased Locally 1,200.00

595 IU Payments By Withholding 11,935.10

Total Other Purchased Services \$1,398,551.43

600 Supplies

610 General Supplies 202,924.08

620 Energy 489,043.39

640 Books and Periodicals 10,865.52

650 Supplies & Fees – Technology Related 65,437.39

Total Supplies \$768,270.38

LEA : 127042853 Freedom Area SD

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General Fund (10)

2000 Support Services

Total

800 Other Objects

810 Dues and Fees

15,743.91

820 Claims and Judgments Against the LEA

6,433.40

Total Other Objects

\$22,177.31

Total 2000 Support Services

\$7,474,127.21

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	154,206.45	304,796.06	20,795.64	536,753.54
Total Personnel Services – Salaries	\$154,206.45	\$304,796.06	\$20,795.64	\$536,753.54
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	189.25	338.13	2.90	530.28
220 Social Security Contributions	11,532.24	22,370.20	795.45	39,054.95
230 PSERS Retirement Contributions	54,209.09	105,055.83	294.55	179,641.92
260 Workers' Compensation	885.25	1,722.55		2,937.16
270 Group Insurance – Self-Insurance	46,762.96	84,618.36	1,110.46	138,738.80
292 Health Savings Accounts	3,744.00	7,056.00		10,800.00
Total Personnel Services – Employee Benefits	\$117,322.79	\$221,161.07	\$2,203.36	\$371,703.11
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			95,832.75	99,432.75
Total Purchased Professional and Technical Services			\$95,832.75	\$99,432.75
500 Other Purchased Services				
510 Student Transportation Services		484.10		484.10
Total Other Purchased Services		\$484.10		\$484.10
600 Supplies				
610 General Supplies	4,845.77	7,860.17	7,830.37	20,536.31
650 Supplies & Fees – Technology Related	56.43	5,042.94		5,099.37
Total Supplies	\$4,902.20	\$12,903.11	\$7,830.37	\$25,635.68
800 Other Objects				
810 Dues and Fees	100.00	100.00		200.00
Total Other Objects	\$100.00	\$100.00		\$200.00
Total 2100 Support Services – Students	\$276,531.44	\$539,444.34	\$126,662.12	\$1,034,209.18

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	114,506.39	265,096.24	20,795.64	400,398.27
Total Personnel Services – Salaries	\$114,506.39	\$265,096.24	\$20,795.64	\$400,398.27
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	86.80	235.80	2.90	325.50
220 Social Security Contributions	8,548.14	19,386.10	795.45	28,729.69
230 PSERS Retirement Contributions	40,210.74	91,057.72	294.55	131,563.01
260 Workers' Compensation	654.97	1,492.27		2,147.24
270 Group Insurance – Self-Insurance	30,115.46	67,970.86	1,110.46	99,196.78
292 Health Savings Accounts	2,394.00	5,706.00		8,100.00
Total Personnel Services – Employee Benefits	\$82,010.11	\$185,848.75	\$2,203.36	\$270,062.22
500 Other Purchased Services				
510 Student Transportation Services		484.10		484.10
Total Other Purchased Services		\$484.10		\$484.10
600 Supplies				
610 General Supplies	945.77	2,022.10	7,830.37	10,798.24
650 Supplies & Fees – Technology Related	56.43	5,042.94		5,099.37
Total Supplies	\$1,002.20	\$7,065.04	\$7,830.37	\$15,897.61
Total 2120 Guidance Services	\$197,518.70	\$458,494.13	\$30,829.37	\$686,842.20

General Fund (10)

2130 Attendance Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

38,540.21

Total Personnel Services – Salaries

\$38,540.21

200 Personnel Services – Employee Benefits

220 Social Security Contributions

2,948.30

230 PSERS Retirement Contributions

13,589.27

260 Workers' Compensation

222.81

Total Personnel Services – Employee Benefits

\$16,760.38

Total 2130 Attendance Services

\$55,300.59

General Fund (10)

2140 Psychological Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	39,700.06	39,699.82		79,399.88
Total Personnel Services – Salaries	\$39,700.06	\$39,699.82		\$79,399.88
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	102.45	102.33		204.78
220 Social Security Contributions	2,984.10	2,984.10		5,968.20
230 PSERS Retirement Contributions	13,998.35	13,998.11		27,996.46
260 Workers' Compensation	230.28	230.28		460.56
270 Group Insurance – Self-Insurance	16,647.50	16,647.50		33,295.00
292 Health Savings Accounts	1,350.00	1,350.00		2,700.00
Total Personnel Services – Employee Benefits	\$35,312.68	\$35,312.32		\$70,625.00
600 Supplies				
610 General Supplies	3,900.00	5,838.07		9,738.07
Total Supplies	\$3,900.00	\$5,838.07		\$9,738.07
800 Other Objects				
810 Dues and Fees	100.00	100.00		200.00
Total Other Objects	\$100.00	\$100.00		\$200.00
Total 2140 Psychological Services	\$79,012.74	\$80,950.21		\$159,962.95

General Fund (10)

2160 Social Work Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other

95,832.75

99,432.75

Total Purchased Professional and Technical Services

\$95,832.75

\$99,432.75

Total 2160 Social Work Services

\$95,832.75

\$99,432.75

General Fund (10)

2170 Student Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

18,415.18

Total Personnel Services – Salaries

\$18,415.18

200 Personnel Services – Employee Benefits

220 Social Security Contributions

1,408.76

230 PSERS Retirement Contributions

6,493.18

260 Workers' Compensation

106.55

270 Group Insurance – Self-Insurance

6,247.02

Total Personnel Services – Employee Benefits

\$14,255.51

Total 2170 Student Accounting Services

\$32,670.69

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	118,466.12	60,557.00	2,700.00	181,723.12
Total Personnel Services – Salaries	\$118,466.12	\$60,557.00	\$2,700.00	\$181,723.12
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	165.45	102.09		267.54
220 Social Security Contributions	15,732.64	11,417.46	103.27	27,253.37
230 PSERS Retirement Contributions	73,285.49	52,990.01	476.01	126,751.51
240 Tuition Reimbursement	7,800.00	9,500.00		17,300.00
260 Workers' Compensation	680.91	349.03	15.66	1,045.60
270 Group Insurance – Self-Insurance	30,845.97	9,202.26		40,048.23
292 Health Savings Accounts	2,700.00	900.00		3,600.00
Total Personnel Services – Employee Benefits	\$131,210.46	\$84,460.85	\$594.94	\$216,266.25
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	8,918.39	8,678.07	7,584.38	25,180.84
360 Employee Training and Development Services			45,628.99	45,628.99
Total Purchased Professional and Technical Services	\$8,918.39	\$8,678.07	\$53,213.37	\$70,809.83
500 Other Purchased Services				
580 Travel	309.76	317.15	4,031.65	4,658.56
Total Other Purchased Services	\$309.76	\$317.15	\$4,031.65	\$4,658.56
600 Supplies				
610 General Supplies	2,621.94	1,642.24	742.50	5,006.68
640 Books and Periodicals	6,168.02	4,697.50		10,865.52
650 Supplies & Fees – Technology Related	1,470.15	1,470.15		2,940.30
Total Supplies	\$10,260.11	\$7,809.89	\$742.50	\$18,812.50
Total 2200 Support Services – Instructional Staff	\$269,164.84	\$161,822.96	\$61,282.46	\$492,270.26

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	94,216.06	32,106.94		126,323.00
Total Personnel Services – Salaries	\$94,216.06	\$32,106.94		\$126,323.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	94.56	31.44		126.00
220 Social Security Contributions	7,070.52	2,438.32		9,508.84
230 PSERS Retirement Contributions	33,035.52	11,259.17		44,294.69
260 Workers' Compensation	540.27	184.04		724.31
270 Group Insurance – Self-Insurance	25,655.22	4,011.51		29,666.73
292 Health Savings Accounts	2,250.00	450.00		2,700.00
Total Personnel Services – Employee Benefits	\$68,646.09	\$18,374.48		\$87,020.57
600 Supplies				
610 General Supplies	1,888.98	1,000.00		2,888.98
640 Books and Periodicals	6,168.02	4,697.50		10,865.52
650 Supplies & Fees – Technology Related	1,470.15	1,470.15		2,940.30
Total Supplies	\$9,527.15	\$7,167.65		\$16,694.80
Total 2250 School Library Services	\$172,389.30	\$57,649.07		\$230,038.37

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	24,250.06	24,250.06		48,500.12
Total Personnel Services – Salaries	\$24,250.06	\$24,250.06		\$48,500.12
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	70.89	70.65		141.54
220 Social Security Contributions	8,662.12	8,665.00		17,327.12
230 PSERS Retirement Contributions	40,249.97	40,249.92		80,499.89
260 Workers' Compensation	140.64	140.64		281.28
270 Group Insurance – Self-Insurance	5,190.75	5,190.75		10,381.50
292 Health Savings Accounts	450.00	450.00		900.00
Total Personnel Services – Employee Benefits	\$54,764.37	\$54,766.96		\$109,531.33
500 Other Purchased Services				
580 Travel	309.76	317.15		626.91
Total Other Purchased Services	\$309.76	\$317.15		\$626.91
600 Supplies				
610 General Supplies	410.69	319.97		730.66
Total Supplies	\$410.69	\$319.97		\$730.66
Total 2260 Instruction and Curriculum Development Services	\$79,734.88	\$79,654.14		\$159,389.02

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		4,200.00	2,700.00	6,900.00
Total Personnel Services – Salaries		\$4,200.00	\$2,700.00	\$6,900.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		314.14	103.27	417.41
230 PSERS Retirement Contributions		1,480.92	476.01	1,956.93
240 Tuition Reimbursement	7,800.00	9,500.00		17,300.00
260 Workers' Compensation		24.35	15.66	40.01
Total Personnel Services – Employee Benefits	\$7,800.00	\$11,319.41	\$594.94	\$19,714.35
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	8,918.39	8,678.07	7,584.38	25,180.84
360 Employee Training and Development Services			45,628.99	45,628.99
Total Purchased Professional and Technical Services	\$8,918.39	\$8,678.07	\$53,213.37	\$70,809.83
500 Other Purchased Services				
580 Travel			4,031.65	4,031.65
Total Other Purchased Services			\$4,031.65	\$4,031.65
600 Supplies				
610 General Supplies	322.27	322.27	742.50	1,387.04
Total Supplies	\$322.27	\$322.27	\$742.50	\$1,387.04
Total 2270 Instructional Staff Professional Development Services	\$17,040.66	\$24,519.75	\$61,282.46	\$102,842.87

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	219,694.64	297,996.67		721,864.54
Total Personnel Services – Salaries	\$219,694.64	\$297,996.67		\$721,864.54
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	518.12	777.07		1,673.19
220 Social Security Contributions	16,879.79	22,780.10		55,316.89
230 PSERS Retirement Contributions	77,464.16	98,950.48		237,943.40
260 Workers' Compensation	1,283.83	1,740.20		4,208.26
270 Group Insurance – Self-Insurance	83,160.57	57,900.63		169,847.23
292 Health Savings Accounts	5,560.00	4,990.00		13,250.00
Total Personnel Services – Employee Benefits	\$184,866.47	\$187,138.48		\$482,238.97
300 Purchased Professional and Technical Services				
330 Other Professional Services				79,324.19
Total Purchased Professional and Technical Services				\$79,324.19
400 Purchased Property Services				
440 Rentals				3,000.00
Total Purchased Property Services				\$3,000.00
500 Other Purchased Services				
520 Insurance – General				1,550.75
549 Other Advertising/Public Relations				6,290.96
580 Travel	939.13	582.63		4,349.05
591 Services Purchased Locally				1,200.00
Total Other Purchased Services	\$939.13	\$582.63		\$13,390.76
600 Supplies				
610 General Supplies	6,467.91	14,150.00		48,226.72
Total Supplies	\$6,467.91	\$14,150.00		\$48,226.72
800 Other Objects				
810 Dues and Fees	626.00	1,629.00		11,882.87
820 Claims and Judgments Against the LEA	1,930.02	1,930.02		3,860.04
Total Other Objects	\$2,556.02	\$3,559.02		\$15,742.91
Total 2300 Support Services – Administration	\$414,524.17	\$503,426.80		\$1,363,788.09

General Fund (10)

2310 Board Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				2,500.00
Total Personnel Services – Salaries				\$2,500.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				188.86
230 PSERS Retirement Contributions				881.51
260 Workers' Compensation				14.50
Total Personnel Services – Employee Benefits				\$1,084.87
500 Other Purchased Services				
520 Insurance – General				793.75
549 Other Advertising/Public Relations				6,290.96
591 Services Purchased Locally				1,200.00
Total Other Purchased Services				\$8,284.71
600 Supplies				
610 General Supplies				12,661.19
Total Supplies				\$12,661.19
800 Other Objects				
810 Dues and Fees				5,134.00
Total Other Objects				\$5,134.00
Total 2310 Board Services				\$29,664.77

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				29,682.23
Total Personnel Services – Salaries				\$29,682.23
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				2,270.67
260 Workers' Compensation				172.17
Total Personnel Services – Employee Benefits				\$2,442.84
500 Other Purchased Services				
520 Insurance – General				757.00
Total Other Purchased Services				\$757.00
600 Supplies				
610 General Supplies				9,692.53
Total Supplies				\$9,692.53
Total 2330 Tax Assessment and Collection Services				\$42,574.60

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

79,324.19

Total Purchased Professional and Technical Services

\$79,324.19

Total 2350 Legal and Accounting Services

\$79,324.19

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			171,991.00
Total Personnel Services – Salaries				\$171,991.00
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			378.00
	220 Social Security Contributions			13,197.47
	230 PSERS Retirement Contributions			60,647.25
	260 Workers' Compensation			997.56
	270 Group Insurance – Self-Insurance			28,786.03
	292 Health Savings Accounts			2,700.00
Total Personnel Services – Employee Benefits				\$106,706.31
400	<u>Purchased Property Services</u>			
	440 Rentals			3,000.00
Total Purchased Property Services				\$3,000.00
500	<u>Other Purchased Services</u>			
	580 Travel			2,827.29
Total Other Purchased Services				\$2,827.29
600	<u>Supplies</u>			
	610 General Supplies			5,255.09
Total Supplies				\$5,255.09
800	<u>Other Objects</u>			
	810 Dues and Fees			4,493.87
Total Other Objects				\$4,493.87
Total 2360 Office of the Superintendent / Executive Director Services				\$294,273.56

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	219,694.64	297,996.67		517,691.31
Total Personnel Services – Salaries	\$219,694.64	\$297,996.67		\$517,691.31

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	518.12	777.07		1,295.19
220 Social Security Contributions	16,879.79	22,780.10		39,659.89
230 PSERS Retirement Contributions	77,464.16	98,950.48		176,414.64
260 Workers' Compensation	1,283.83	1,740.20		3,024.03
270 Group Insurance – Self-Insurance	83,160.57	57,900.63		141,061.20
292 Health Savings Accounts	5,560.00	4,990.00		10,550.00
Total Personnel Services – Employee Benefits	\$184,866.47	\$187,138.48		\$372,004.95

500 Other Purchased Services

580 Travel	939.13	582.63		1,521.76
Total Other Purchased Services	\$939.13	\$582.63		\$1,521.76

600 Supplies

610 General Supplies	6,467.91	14,150.00		20,617.91
Total Supplies	\$6,467.91	\$14,150.00		\$20,617.91

800 Other Objects

810 Dues and Fees	626.00	1,629.00		2,255.00
820 Claims and Judgments Against the LEA	1,930.02	1,930.02		3,860.04
Total Other Objects	\$2,556.02	\$3,559.02		\$6,115.04

Total 2380 Office of the Principal Services

	\$414,524.17	\$503,426.80		\$917,950.97
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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			40,337.00	137,376.58

Total Personnel Services – Salaries			\$40,337.00	\$137,376.58
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200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				63.00
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220 Social Security Contributions			1,542.89	7,284.00
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230 PSERS Retirement Contributions			7,111.41	32,744.58
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260 Workers' Compensation			233.94	548.74
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270 Group Insurance – Self-Insurance				1,702.76
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Total Personnel Services – Employee Benefits			\$8,888.24	\$42,343.08
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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				6,424.43
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Total Supplies				\$6,424.43
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800 Other Objects

820 Claims and Judgments Against the LEA				2,573.36
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Total Other Objects				\$2,573.36
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Total 2400 Support Services – Pupil Health			\$49,225.24	\$196,717.37
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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				813.94
Total 2430 Dental Services				\$813.94

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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			40,337.00	137,376.58
Total Personnel Services – Salaries			\$40,337.00	\$137,376.58
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				63.00
220 Social Security Contributions			1,542.89	7,284.00
230 PSERS Retirement Contributions			7,111.41	32,744.58
260 Workers' Compensation			233.94	548.74
270 Group Insurance – Self-Insurance				1,702.76
Total Personnel Services – Employee Benefits			\$8,888.24	\$42,343.08
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				5,610.49
Total Supplies				\$5,610.49
800 Other Objects				
820 Claims and Judgments Against the LEA				2,573.36
Total Other Objects				\$2,573.36
Total 2440 Nursing Services			\$49,225.24	\$195,903.43

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				185,861.15
Total Personnel Services – Salaries				\$185,861.15
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				640.44
220 Social Security Contributions				13,951.40
230 PSERS Retirement Contributions				65,534.73
260 Workers' Compensation				1,124.64
270 Group Insurance – Self-Insurance				64,803.53
292 Health Savings Accounts				5,400.00
Total Personnel Services – Employee Benefits				\$151,454.74
300 Purchased Professional and Technical Services				
330 Other Professional Services				36,575.45
Total Purchased Professional and Technical Services				\$36,575.45
500 Other Purchased Services				
580 Travel				3,702.91
Total Other Purchased Services				\$3,702.91
600 Supplies				
610 General Supplies				4,999.78
650 Supplies & Fees – Technology Related				19,806.25
Total Supplies				\$24,806.03
800 Other Objects				
810 Dues and Fees				3,661.04
Total Other Objects				\$3,661.04
Total 2500 Support Services – Business				\$406,061.32

General Fund (10)

2510 Fiscal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				179,411.16
Total Personnel Services – Salaries				\$179,411.16
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				631.08
220 Social Security Contributions				13,457.97
230 PSERS Retirement Contributions				63,260.49
260 Workers' Compensation				1,087.20
270 Group Insurance – Self-Insurance				61,689.08
292 Health Savings Accounts				5,220.00
Total Personnel Services – Employee Benefits				\$145,345.82
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				36,575.45
Total Purchased Professional and Technical Services				\$36,575.45
500 <u>Other Purchased Services</u>				
580 Travel				3,702.91
Total Other Purchased Services				\$3,702.91
600 <u>Supplies</u>				
610 General Supplies				4,999.78
650 Supplies & Fees – Technology Related				19,806.25
Total Supplies				\$24,806.03
800 <u>Other Objects</u>				
810 Dues and Fees				3,661.04
Total Other Objects				\$3,661.04
Total 2510 Fiscal Services				\$393,502.41

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2511 Supervision of Fiscal Services - Head of Component				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				91,000.00
Total Personnel Services – Salaries				\$91,000.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				514.44
220 Social Security Contributions				6,882.89
230 PSERS Retirement Contributions				32,086.64
260 Workers' Compensation				527.76
270 Group Insurance – Self-Insurance				23,277.50
292 Health Savings Accounts				1,800.00
Total Personnel Services – Employee Benefits				\$65,089.23
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				36,575.45
Total Purchased Professional and Technical Services				\$36,575.45
500 <u>Other Purchased Services</u>				
580 Travel				3,702.91
Total Other Purchased Services				\$3,702.91
600 <u>Supplies</u>				
610 General Supplies				4,999.78
650 Supplies & Fees – Technology Related				19,806.25
Total Supplies				\$24,806.03
800 <u>Other Objects</u>				
810 Dues and Fees				3,661.04
Total Other Objects				\$3,661.04
Total 2511 Supervision of Fiscal Services - Head of Component				\$224,834.66

General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

37,436.21

Total Personnel Services – Salaries

\$37,436.21

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

53.64

220 Social Security Contributions

2,845.12

230 PSERS Retirement Contributions

13,200.05

260 Workers' Compensation

263.88

270 Group Insurance – Self-Insurance

17,648.56

292 Health Savings Accounts

1,530.00

Total Personnel Services – Employee Benefits

\$35,541.25

Total 2513 Receiving and Disbursing Funds Services

\$72,977.46

General Fund (10)

2514 Payroll Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

46,675.00

Total Personnel Services – Salaries

\$46,675.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

56.64

220 Social Security Contributions

3,401.03

230 PSERS Retirement Contributions

16,457.61

260 Workers' Compensation

270.72

270 Group Insurance – Self-Insurance

18,686.72

292 Health Savings Accounts

1,620.00

Total Personnel Services – Employee Benefits

\$40,492.72

Total 2514 Payroll Services

\$87,167.72

General Fund (10)

2517 Property Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

4,299.95

Total Personnel Services – Salaries

\$4,299.95

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

6.36

220 Social Security Contributions

328.93

230 PSERS Retirement Contributions

1,516.19

260 Workers' Compensation

24.84

270 Group Insurance – Self-Insurance

2,076.30

292 Health Savings Accounts

270.00

Total Personnel Services – Employee Benefits

\$4,222.62

Total 2517 Property Accounting Services

\$8,522.57

General Fund (10)

2520 Purchasing Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

6,449.99

Total Personnel Services – Salaries

\$6,449.99

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

9.36

220 Social Security Contributions

493.43

230 PSERS Retirement Contributions

2,274.24

260 Workers' Compensation

37.44

270 Group Insurance – Self-Insurance

3,114.45

292 Health Savings Accounts

180.00

Total Personnel Services – Employee Benefits

\$6,108.92

Total 2520 Purchasing Services

\$12,558.91

General Fund (10)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

828,746.16

Total Personnel Services – Salaries

\$828,746.16

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

791.63

220 Social Security Contributions

63,108.16

230 PSERS Retirement Contributions

283,660.78

260 Workers' Compensation

4,902.01

270 Group Insurance – Self-Insurance

198,510.89

292 Health Savings Accounts

18,600.00

Total Personnel Services – Employee Benefits

\$569,573.47

300 Purchased Professional and Technical Services

350 Security / Safety Services

113,453.68

Total Purchased Professional and Technical Services

\$113,453.68

400 Purchased Property Services

410 Cleaning Services

14,433.04

420 Utility Services

30,638.95

430 Repairs and Maintenance Services

108,816.40

Total Purchased Property Services

\$153,888.39

500 Other Purchased Services

522 Automotive Liability Insurance

2,597.40

523 General Property and Liability Insurance

65,107.10

530 Communications

27,009.55

Total Other Purchased Services

\$94,714.05

600 Supplies

610 General Supplies

57,435.38

57,435.38

114,870.76

620 Energy

489,043.39

Total Supplies

\$57,435.38

\$57,435.38

\$603,914.15

Total 2600 Operation and Maintenance of Plant Services

\$57,435.38

\$57,435.38

\$2,364,289.90

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

88,163.04

Total Personnel Services – Salaries

\$88,163.04

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

275.03

220 Social Security Contributions

6,479.64

230 PSERS Retirement Contributions

31,086.24

260 Workers' Compensation

511.32

270 Group Insurance – Self-Insurance

20,763.02

292 Health Savings Accounts

1,800.00

Total Personnel Services – Employee Benefits

\$60,915.25

Total 2610 Supervision of Operation and Maintenance of Plant Services

\$149,078.29

General Fund (10)

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

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

88,163.04

Total Personnel Services – Salaries

\$88,163.04

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

275.03

220 Social Security Contributions

6,479.64

230 PSERS Retirement Contributions

31,086.24

260 Workers' Compensation

511.32

270 Group Insurance – Self-Insurance

20,763.02

292 Health Savings Accounts

1,800.00

Total Personnel Services – Employee Benefits

\$60,915.25

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

\$149,078.29

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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				708,157.80
Total Personnel Services – Salaries				\$708,157.80
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				516.60
220 Social Security Contributions				54,148.00
230 PSERS Retirement Contributions				240,845.65
260 Workers' Compensation				4,202.64
270 Group Insurance – Self-Insurance				177,747.87
292 Health Savings Accounts				16,800.00
Total Personnel Services – Employee Benefits				\$494,260.76
400 Purchased Property Services				
410 Cleaning Services				14,433.04
420 Utility Services				30,638.95
430 Repairs and Maintenance Services				108,816.40
Total Purchased Property Services				\$153,888.39
500 Other Purchased Services				
522 Automotive Liability Insurance				2,597.40
523 General Property and Liability Insurance				65,107.10
530 Communications				27,009.55
Total Other Purchased Services				\$94,714.05
600 Supplies				
610 General Supplies	57,435.38	57,435.38		114,870.76
620 Energy				489,043.39
Total Supplies	\$57,435.38	\$57,435.38		\$603,914.15
Total 2620 Operation of Buildings Services	\$57,435.38	\$57,435.38		\$2,054,935.15

General Fund (10)

2660 Safety and Security Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

32,425.32

Total Personnel Services – Salaries

\$32,425.32

200 Personnel Services – Employee Benefits

220 Social Security Contributions

2,480.52

230 PSERS Retirement Contributions

11,728.89

260 Workers' Compensation

188.05

Total Personnel Services – Employee Benefits

\$14,397.46

300 Purchased Professional and Technical Services

350 Security / Safety Services

113,453.68

Total Purchased Professional and Technical Services

\$113,453.68

Total 2660 Safety and Security Services

\$160,276.46

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
500 Other Purchased Services				
513 Contracted Carriers			2,295.00	1,253,766.85
516 Student Transportation Services From the IU				4,552.53
Total Other Purchased Services			\$2,295.00	\$1,258,319.38
600 Supplies				
650 Supplies & Fees – Technology Related				5,400.00
Total Supplies				\$5,400.00
Total 2700 Student Transportation Services			\$2,295.00	\$1,263,719.38

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

2,295.00

1,125,045.38

516 Student Transportation Services From the IU

4,552.53

Total Other Purchased Services

\$2,295.00

\$1,129,597.91

600 Supplies

650 Supplies & Fees – Technology Related

5,400.00

Total Supplies

\$5,400.00

Total 2720 Vehicle Operation Services

\$2,295.00

\$1,134,997.91

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

128,721.47

Total Other Purchased Services

\$128,721.47

Total 2750 Nonpublic Transportation

\$128,721.47

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General Fund (10)

2800 Support Services – Central

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				140,042.83
Total Personnel Services – Salaries				\$140,042.83
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				347.82
220 Social Security Contributions				10,350.17
230 PSERS Retirement Contributions				48,630.22
260 Workers' Compensation				811.61
270 Group Insurance – Self-Insurance				44,015.42
292 Health Savings Accounts				3,600.00
Total Personnel Services – Employee Benefits				\$107,755.24
400 Purchased Property Services				
430 Repairs and Maintenance Services				27,402.94
440 Rentals				19,538.16
Total Purchased Property Services				\$46,941.10
500 Other Purchased Services				
530 Communications				10,895.76
580 Travel			193.71	450.81
Total Other Purchased Services			\$193.71	\$11,346.57
600 Supplies				
610 General Supplies				2,859.40
650 Supplies & Fees – Technology Related				32,191.47
Total Supplies				\$35,050.87
Total 2800 Support Services – Central			\$193.71	\$341,136.61

General Fund (10)

2810 Planning, Research, Development and Evaluation Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				140,042.83
Total Personnel Services – Salaries				\$140,042.83
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				347.82
220 Social Security Contributions				10,350.17
230 PSERS Retirement Contributions				48,630.22
260 Workers' Compensation				811.61
270 Group Insurance – Self-Insurance				44,015.42
292 Health Savings Accounts				3,600.00
Total Personnel Services – Employee Benefits				\$107,755.24
400 Purchased Property Services				
430 Repairs and Maintenance Services				27,402.94
440 Rentals				19,538.16
Total Purchased Property Services				\$46,941.10
500 Other Purchased Services				
530 Communications				10,895.76
580 Travel			193.71	229.08
Total Other Purchased Services			\$193.71	\$11,124.84
600 Supplies				
610 General Supplies				2,859.40
650 Supplies & Fees – Technology Related				32,191.47
Total Supplies				\$35,050.87
Total 2810 Planning, Research, Development and Evaluation Services			\$193.71	\$340,914.88

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General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

580 Travel

221.73

Total Other Purchased Services

\$221.73

Total 2830 Staff Services

\$221.73

General Fund (10)

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

Elementary

Secondary

Federal

Total

500 Other Purchased Services

580 Travel

221.73

Total Other Purchased Services

\$221.73

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

\$221.73

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

11,935.10

Total Other Purchased Services

\$11,935.10

Total 2900 Other Support Services

\$11,935.10

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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

11,935.10

Total Other Purchased Services

\$11,935.10

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$11,935.10

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General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 288,444.31

Total Personnel Services – Salaries

\$288,444.31

200 Personnel Services – Employee Benefits

220 Social Security Contributions 21,987.07

230 PSERS Retirement Contributions 67,609.67

260 Workers' Compensation 1,676.33

Total Personnel Services – Employee Benefits

\$91,273.07

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 300.00

330 Other Professional Services 23,690.00

340 Technical Services 31,515.00

350 Security / Safety Services 9,671.96

Total Purchased Professional and Technical Services

\$65,176.96

400 Purchased Property Services

430 Repairs and Maintenance Services 8,857.43

Total Purchased Property Services

\$8,857.43

500 Other Purchased Services

510 Student Transportation Services 38,442.81

520 Insurance – General 9,225.00

580 Travel 14,275.90

591 Services Purchased Locally 3,400.00

Total Other Purchased Services

\$65,343.71

600 Supplies

610 General Supplies 75,133.72

Total Supplies

\$75,133.72

700 Property

752 Capital Equipment – Original and Additional 24,664.33

Total Property

\$24,664.33

800 Other Objects

810 Dues and Fees 15,904.13

890 Miscellaneous Expenditures 750.00

Total Other Objects

\$16,654.13

Total 3000 Operation of Non-Instructional Services

\$635,547.66

General Fund (10)

3200 Student Activities

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			287,294.31
Total Personnel Services – Salaries				\$287,294.31
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			21,899.09
	230 PSERS Retirement Contributions			67,609.67
	260 Workers' Compensation			1,670.12
Total Personnel Services – Employee Benefits				\$91,178.88
300	<u>Purchased Professional and Technical Services</u>			
	329 Professional Educational Services – Other			300.00
	330 Other Professional Services			23,690.00
	340 Technical Services			31,515.00
	350 Security / Safety Services			7,935.04
Total Purchased Professional and Technical Services				\$63,440.04
400	<u>Purchased Property Services</u>			
	430 Repairs and Maintenance Services			8,857.43
Total Purchased Property Services				\$8,857.43
500	<u>Other Purchased Services</u>			
	510 Student Transportation Services			38,442.81
	520 Insurance – General			9,225.00
	580 Travel			14,275.90
	591 Services Purchased Locally			3,400.00
Total Other Purchased Services				\$65,343.71
600	<u>Supplies</u>			
	610 General Supplies			75,021.61
Total Supplies				\$75,021.61
700	<u>Property</u>			
	752 Capital Equipment – Original and Additional			24,664.33
Total Property				\$24,664.33
800	<u>Other Objects</u>			
	810 Dues and Fees			15,904.13
Total Other Objects				\$15,904.13
Total 3200 Student Activities				\$631,704.44

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3300 Community Services				
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				6.21
Total Personnel Services – Employee Benefits				\$94.19
300 Purchased Professional and Technical Services				
350 Security / Safety Services				1,736.92
Total Purchased Professional and Technical Services				\$1,736.92
600 Supplies				
610 General Supplies			112.11	112.11
Total Supplies			\$112.11	\$112.11
Total 3300 Community Services			\$112.11	\$3,093.22

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General Fund (10)

3400 Scholarships and Awards

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

750.00

Total Other Objects

\$750.00

Total 3400 Scholarships and Awards

\$750.00

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General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services 192,259.69

Total Purchased Property Services \$192,259.69

600 Supplies

610 General Supplies 24,659.42

Total Supplies \$24,659.42

700 Property

762 Capitalized Equipment - Replacement 80,580.00

Total Property \$80,580.00

Total 4000 Facilities Acquisition, Construction and Improvement Services \$297,499.11

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			186,336.60	192,259.69
Total Purchased Property Services			\$186,336.60	\$192,259.69
600 <u>Supplies</u>				
610 General Supplies				24,659.42
Total Supplies				\$24,659.42
700 <u>Property</u>				
762 Capitalized Equipment - Replacement			80,580.00	80,580.00
Total Property			\$80,580.00	\$80,580.00
Total 4600 Existing Building Improvement Services			\$266,916.60	\$297,499.11

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	284,553.89
880 Refunds of Prior Years' Receipts	16,763.00

Total Other Objects	\$301,316.89
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900 Other Uses of Funds

910 Redemption of Principal	465,678.01
939 Other Fund Transfers	1,865,071.41

Total Other Uses of Funds	\$2,330,749.42
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Total 5000 Other Expenditures and Financing Uses	\$2,632,066.31
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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				284,553.89
880 Refunds of Prior Years' Receipts				16,763.00
Total Other Objects				\$301,316.89
900 Other Uses of Funds				
910 Redemption of Principal				465,678.01
Total Other Uses of Funds				\$465,678.01
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$766,994.90

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				282,597.50
Total Other Objects				\$282,597.50
900 Other Uses of Funds				
910 Redemption of Principal				445,000.00
Total Other Uses of Funds				\$445,000.00
Total 5110 Debt Service				\$727,597.50

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5130 Refund of Prior Year Revenues / Receipts				
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				16,763.00
Total Other Objects				\$16,763.00
Total 5130 Refund of Prior Year Revenues / Receipts				\$16,763.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5140 Leases and Other Right-to-Use Arrangements				
800 Other Objects				
830 Interest				1,956.39
Total Other Objects				\$1,956.39
900 Other Uses of Funds				
910 Redemption of Principal				20,678.01
Total Other Uses of Funds				\$20,678.01
Total 5140 Leases and Other Right-to-Use Arrangements				\$22,634.40

General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

1,865,071.41

Total Other Uses of Funds

\$1,865,071.41

Total 5200 Interfund Transfers – Out

\$1,865,071.41

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General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

1,865,071.41

Total Other Uses of Funds

\$1,865,071.41

Total 5230 Capital Projects Fund Transfers

\$1,865,071.41

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services

2,051,454.42

Total Purchased Property Services

\$2,051,454.42

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$2,051,454.42

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Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

2,051,454.42

Total Purchased Property Services

\$2,051,454.42

Total 4600 Existing Building Improvement Services

\$2,051,454.42

	<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	11,697,920.88				
1200 Special Programs - Elementary / Secondary	4,305,930.18				
1300 Vocational Education	330,295.37				
1400 Other Instructional Programs - Elementary / Secondary	15,813.85				
1500 Nonpublic School Programs	8,635.65				
Total Instruction	\$16,358,595.93				
2000 Support Services					
2100 Support Services - Students	1,034,209.18				
2200 Support Services - Instructional Staff	492,270.26				
2300 Support Services - Administration	1,363,788.09				
2400 Support Services - Pupil Health	196,717.37				
2500 Support Services - Business	406,061.32				
2600 Operation and Maintenance of Plant Services	2,364,289.90				
2700 Student Transportation Services	1,263,719.38				
2800 Support Services - Central	341,136.61				
2900 Other Support Services	11,935.10				
Total Support Services	\$7,474,127.21				
3000 Operation of Non-Instructional Services					
3200 Student Activities	631,704.44				
3300 Community Services	3,093.22				
3400 Scholarships and Awards	750.00				
Total Operation of Non-Instructional Services	\$635,547.66				
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services	297,499.11				
Total Facilities Acquisition, Construction and Improvement Services	\$297,499.11				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	766,994.90				
5200 Interfund Transfers - Out	1,865,071.41				
Total Other Expenditures and Financing Uses	\$2,632,066.31				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$27,397,836.22				

	<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>
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					
3400 Scholarships and Awards					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services			2,051,454.42		
Total Facilities Acquisition, Construction and Improvement Services			\$2,051,454.42		
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$2,051,454.42		

Total

1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	11,697,920.88
1200 Special Programs - Elementary / Secondary	4,305,930.18
1300 Vocational Education	330,295.37
1400 Other Instructional Programs - Elementary / Secondary	15,813.85
1500 Nonpublic School Programs	8,635.65
Total Instruction	\$16,358,595.93
2000 <u>Support Services</u>	
2100 Support Services - Students	1,034,209.18
2200 Support Services - Instructional Staff	492,270.26
2300 Support Services - Administration	1,363,788.09
2400 Support Services - Pupil Health	196,717.37
2500 Support Services - Business	406,061.32
2600 Operation and Maintenance of Plant Services	2,364,289.90
2700 Student Transportation Services	1,263,719.38
2800 Support Services - Central	341,136.61
2900 Other Support Services	11,935.10
Total Support Services	\$7,474,127.21
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	631,704.44
3300 Community Services	3,093.22
3400 Scholarships and Awards	750.00
Total Operation of Non-Instructional Services	\$635,547.66
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4600 Existing Building Improvement Services	2,348,953.53
Total Facilities Acquisition, Construction and Improvement Services	\$2,348,953.53
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	766,994.90
5200 Interfund Transfers - Out	1,865,071.41
Total Other Expenditures and Financing Uses	\$2,632,066.31
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$29,449,290.64

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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	9,882,746.99
Total Federally Funded salaries subject to PSERS withholding	862,482.73
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	205,108.70
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$205,108.70 <hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	23,012.00
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</u> See list of exclusions in the note below.	3,790,050.00
2.	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	2,380,742.00
2A.	<u>Current Special Education Expenditures within Sub-Function 2100</u> This data should also be included in line 2 above. See list of exclusions in the note below.	470,300.00
2B.	<u>Current Special Education Expenditures within Sub-Function 2200</u> This data should also be included in line 2 above. See list of exclusions in the note below.	133,996.00
2C.	<u>Current Special Education Expenditures within Sub-Function 2700</u> This data should also be included in line 2 above. See list of exclusions in the note below.	504,729.00
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	242,663.00
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> See list of exclusions in the note below.	171,950.00

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 governmental funds and the food service fund 51 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		325.44	325.44
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	2,116,281.68	400,081.00	2,516,362.68
	272 Self-Insurance Dental Benefits	79,568.00	13,290.00	92,858.00
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$2,195,849.68	\$413,696.44	\$2,609,546.12
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	21,986.86	9,966.00	31,952.86
	272 Self-Insurance Dental Benefits	700.00	468.00	1,168.00
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$22,686.86	\$10,434.00	\$33,120.86
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		\$2,218,536.54	\$424,130.44	\$2,642,666.98

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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	222,929.32	578,110.27	801,039.59	186,958.45	499,883.75	686,842.20
2140 Psychological Services	155,637.70		155,637.70	159,962.95		159,962.95
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	48,600.00		48,600.00	99,432.75		99,432.75
2260 Instruction and Curriculum Development Services	27,440.27	71,159.35	98,599.62	43,385.69	116,003.33	159,389.02
2350 Legal and Accounting Services	6,578.00	31,388.25	37,966.25	169.00	79,155.19	79,324.19
2420 Medical Services						
2440 Nursing Services	43,428.35	112,620.35	156,048.70	53,324.91	142,578.52	195,903.43
2700 Student Transportation Services	365,603.80	912,217.31	1,277,821.11	504,729.16	758,990.22	1,263,719.38
Total	\$870,217.44	\$1,705,495.53	\$2,575,712.97	\$1,047,962.91	\$1,596,611.01	\$2,644,573.92

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(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		9,700,000.00		80,560.00			30,309,375.00	40,089,935.00
2. Additional Debt Incurred During Year							3,082,840.00	3,082,840.00
3. Retirements and Repayments		445,000.00		20,678.00			712,273.00	1,177,951.00
4. Debt at End of Fiscal Year		9,255,000.00		59,882.00			32,679,942.00	41,994,824.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		9,255,000.00		59,882.00			32,679,942.00	41,994,824.00
7. Current Portion P&I - Due within 1 year		728,698.00		22,634.00			31,858.00	783,190.00
8. Interest Paid during current fiscal year		282,598.00		1,956.00				284,554.00

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							835,421.00	835,421.00
2. Additional Debt Incurred During Year								
3. Retirements and Repayments							99,774.00	99,774.00
4. Debt at End of Fiscal Year							735,647.00	735,647.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							735,647.00	735,647.00
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	445,000.00		282,597.50	727,597.50	
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	20,678.01		1,956.39	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			\$465,678.01		\$284,553.89	\$750,231.90	

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	9,700,000.00		445,000.00	9,255,000.00	728,698.00	282,598.00
Leases and Other Right to Use Arrangements		80,560.00		20,678.00	59,882.00	22,634.00	1,956.00
Other Post-Employment Benefits (OPEB)		5,586,376.00		699,891.00	4,886,485.00		
Net Pension Liability		24,583,185.00	3,082,840.00		27,666,025.00		
Compensated Absences		139,814.00		12,382.00	127,432.00	31,858.00	
Totals for Debt Entered:		\$40,089,935.00	\$3,082,840.00	\$1,177,951.00	\$41,994,824.00	\$783,190.00	\$284,554.00

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)		45,605.00		8,934.00	36,671.00		
Net Pension Liability		789,816.00		90,840.00	698,976.00		
Totals for Debt Entered:		\$835,421.00		\$99,774.00	\$735,647.00		

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,384,016.68
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$2,384,016.68

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		289,912.21	289,912.21
6 Brick and Mortar Charter Schools	476,224.66	251,156.50	727,381.16
7 Cyber Charter Schools	474,058.71	328,733.16	802,791.87
8 Career and Technology Centers	187,225.88	143,069.49	330,295.37
9 Approved Private Schools		145,942.23	145,942.23
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		87,693.84	87,693.84
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$1,137,509.25	\$1,246,507.43	\$2,384,016.68

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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 269,940.47

Total Personnel Services – Salaries \$269,940.47

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider (45.47)

220 Social Security Contributions 24,641.40

230 PSERS Retirement Contributions 115,425.83

260 Workers’ Compensation 1,547.94

270 Group Insurance – Self-Insurance 33,120.86

292 Health Savings Accounts (975.00)

Total Personnel Services – Employee Benefits \$173,715.56

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 2,410.00

330 Other Professional Services 917.70

Total Purchased Professional and Technical Services \$3,327.70

400 Purchased Property Services

430 Repairs and Maintenance Services 6,943.35

Total Purchased Property Services \$6,943.35

500 Other Purchased Services

580 Travel 1,465.48

Total Other Purchased Services \$1,465.48

600 Supplies

610 General Supplies 23,123.43

630 Food 388,715.57

650 Supplies & Fees – Technology Related 2,080.00

Total Supplies \$413,919.00

700 Property

740 Depreciation 17,563.13

Total Property \$17,563.13

800 Other Objects

810 Dues and Fees 4,609.98

Total Other Objects \$4,609.98

Total 3000 Operation of Non-Instructional Services

\$891,484.67

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				269,940.47
Total Personnel Services – Salaries				\$269,940.47
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				(45.47)
220 Social Security Contributions				24,641.40
230 PSERS Retirement Contributions				115,425.83
260 Workers' Compensation				1,547.94
270 Group Insurance – Self-Insurance				33,120.86
292 Health Savings Accounts				(975.00)
Total Personnel Services – Employee Benefits				\$173,715.56
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				2,410.00
330 Other Professional Services				917.70
Total Purchased Professional and Technical Services				\$3,327.70
400 Purchased Property Services				
430 Repairs and Maintenance Services				6,943.35
Total Purchased Property Services				\$6,943.35
500 Other Purchased Services				
580 Travel				1,465.48
Total Other Purchased Services				\$1,465.48
600 Supplies				
610 General Supplies				23,123.43
630 Food				388,715.57
650 Supplies & Fees – Technology Related				2,080.00
Total Supplies				\$413,919.00
700 Property				
740 Depreciation				17,563.13
Total Property				\$17,563.13
800 Other Objects				
810 Dues and Fees				4,609.98
Total Other Objects				\$4,609.98
Total 3100 Food Services				\$891,484.67

	<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	891,484.67				891,484.67
Total Operation of Non-Instructional Services	\$891,484.67				\$891,484.67
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$891,484.67				\$891,484.67

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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	3,055,398.40	891,718.87	4,125,874.33	1,204,137.56	675,731.57	81,065.94	10,033,926.67	
	Freedom Area MS	8356	1,818,570.26	434,303.45	2,455,716.52	586,464.10	335,281.63	69,522.62	5,699,858.58	
	Freedom Area SHS	6563	1,833,516.82	437,872.93	2,475,899.70	591,284.16	338,037.26	70,094.01	5,746,704.88	
Total			6,707,485.48	1,763,895.25	9,057,490.55	2,381,885.82	1,349,050.46	220,682.57	21,480,490.13	