

LEA Name : Smethport Area SD
Address : 414 S Mechanic St
Smethport, PA 16749

County : McKean
AUN Number : 109427503
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2024

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



Board Secretary Signature

11.27.2024

Date

11/26/2024

Date

Jeffrey S Wagner

Contact Person

(814)887-5543

Ext :

Contact Person Telephone Number

jwagner@smethportschools.com

Contact Person E-mail Address

(814)887-5544

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending **6/30/2024**

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

LEA Name : Smethport Area SD
AUN Number : 109427503
County : McKean

Audit Certification Due:
12/31/2024

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


Signature

12.16.2024
Date

Board Secretary


Signature

12/16/2024
Date

Jeffrey S Wagner

Contact Person

(814)887-5543

Contact Person Telephone Number

Ext :

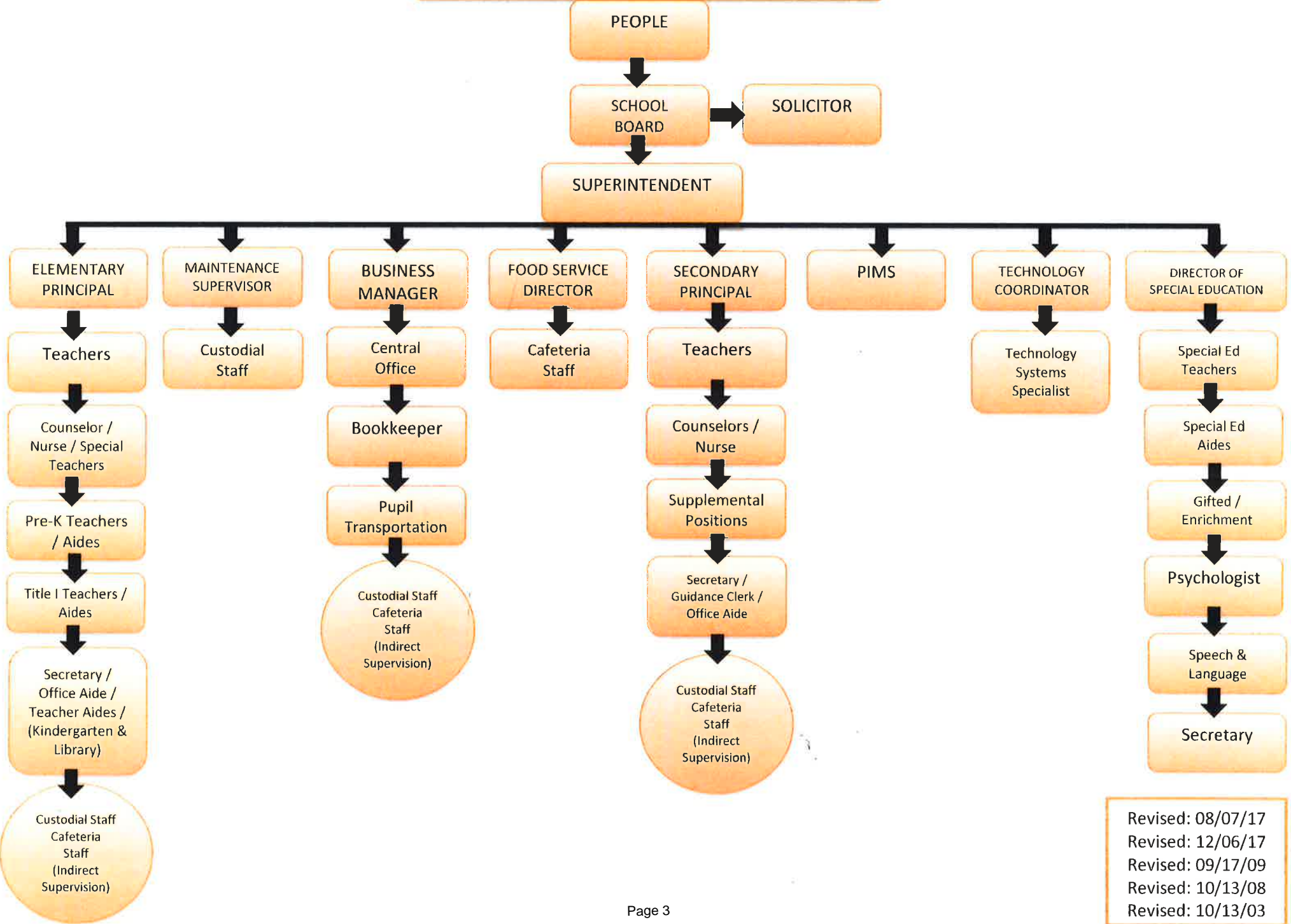
jwagner@smethportschools.com

Contact Person E-mail Address

(814)887-5544

Contact Person Fax Number

SMETHPORT AREA SCHOOL DISTRICT ORGANIZATIONAL CHART



Revised: 08/07/17
 Revised: 12/06/17
 Revised: 09/17/09
 Revised: 10/13/08
 Revised: 10/13/03

SMETHPORT AREA SCHOOL DISTRICT
Smethport, Pennsylvania 16749

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GASB STATEMENT 34

PURPOSE

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education. The primary objectives of implementing the GASB Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the District.

AUTHORITY

Participation of the school district in any such activity shall be in accordance with Board policy.

DELEGATION OF RESPONSIBILITY

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Superintendent or his designee.

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals or betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the District's independent auditors.

The Business Manager shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.

Prior to submission of the MD&A for Board approval, the District's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information."

GUIDELINES

In order to associate debt with acquired assets and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. The asset life of these assets shall be considered relative to the time of the respective debt amortizations.

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than \$3,500.

The capitalization threshold shall be set at a level that will capture at least eighty percent (80%) of all fixed assets.

The assets listed below do not normally individually meet capitalization threshold criteria:

1. Library books
2. Classroom texts
3. Computer equipment
4. Classroom furniture

These asset category costs shall be capitalized and depreciated as groups when that group's acquisition cost exceeds the capitalization threshold in any given fiscal year.

For group asset depreciation purposes, the estimated useful life of the group may be based on the weighted average or simple average of the useful life of individual items, or on an assessment of the life of the group as a whole. Periodically, the District shall review the estimated life of groups of assets and adjust the remaining depreciation life of the group.

Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/replacement policy tracking purposes. The District may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.

References: School Code 218, 613

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
13020	<p>REG: Interfund Trans-Out must equal REG Interfund Trans-In plus REP Interfund Trans In minus REP Interfund Trans-Out. (REG 5200 = REG 9300 + REP 9300 - REP 5200) Reference amts do not include any incoming transfers of the Fid. Funds. Include Fid. Fund incoming transfer info in the justification. Correct or enter a justification.</p> <p>Transfers Out (REG 5200): \$2,150,205.00 (REG 9300) + (REP 9300) - (REP 5200) : \$2,142,648.00</p>	<p>This justification is present due to the 71 trust fund not pulling into the REP report. This year SASD had a transfer from general fund to trust fund, which totaled \$7,557 (the difference).</p>
30116	<p>Revenue Detail: A large amount has been reported as Earnings on Investments in Fund 32, account 6500, which should only include interest and/or dividend earnings. Correct or provide a brief explanation of the revenue reported.</p> <p>Revenue Detail 6500, Fund 32: \$48,233.61</p>	<p>The amount recorded in Fund 32 is correct on Earning on Investments. Smethport Schools reserved a large balance in Fund 32 in preparation for a large project over the summer of 2024. Funds were held during high interest rate periods.</p>
41005	<p>Expenditures have been reported in Function 1700 – Higher Education Programs for Secondary Students. Please confirm that these costs were for services provided to your school’s secondary students. NOTE: Adult education programs and Community College sponsorship should be coded to Function 1600.</p> <p>Exp detail, Fund 10, Function 1700 total \$12,792.13</p>	<p>The amount reported is correct. The listed expenditure is related to the Dual Credit Grant Smethport Schools was awarded.</p>
50380	<p>CESE: The amount reported on Line 1 of the CESE exceeds the Governmental Fund special education expenditures in Function 1200. Please correct or provide a justification.</p>	<p>Based on the methodology SASD has used for this report, the percentage applied to functions 1110, 1300, 1400, 1800s based on special education student count does exceed expenditures in function 1200.</p>

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	292,726	40,928			
0110 Investments	6,592,484				
0120 Taxes Receivable	380,674				
0130 Due From Other Funds	370,027				
0141 Due From Other Governments	27,317				
0142 State Revenue Receivable	893,538				
0143 Federal Revenue Receivable	279,483				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	40,915				
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$8,877,164	\$40,928			
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$8,877,164	\$40,928			

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	40,443
0110 Investments	1,514,411
0120 Taxes Receivable	
0130 Due From Other Funds	25,358
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	
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	

Total Assets	\$1,580,212
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources	\$1,580,212
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Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	374,097
0110 Investments	8,106,895
0120 Taxes Receivable	380,674
0130 Due From Other Funds	395,385
0141 Due From Other Governments	27,317
0142 State Revenue Receivable	893,538
0143 Federal Revenue Receivable	279,483
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	
0170 Inventories	40,915
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
Total Assets	\$10,498,304
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$10,498,304

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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>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	25,358				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	329,686				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,362,857				
0462 Payroll Deductions and Withholding	56,879				
0480 Unearned Revenues	15,978				
0490 Other Current Liabilities	72,253				
Total Liabilities	\$1,863,011				
0950 Deferred Inflows of Resources	238,119				
Fund Balances					
0810 Nonspendable Fund Balance	40,915				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	2,616,767	40,928			
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	4,118,352				
Total Fund Balances	\$6,776,034	\$40,928			
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$8,877,164	\$40,928			

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Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
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			451,338		
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities			\$451,338		
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance			1,128,874		
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances			\$1,128,874		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$1,580,212		

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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	25,358
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	781,024
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	1,362,857
0462 Payroll Deductions and Withholding	56,879
0480 Unearned Revenues	15,978
0490 Other Current Liabilities	72,253

Total Liabilities \$2,314,349

0950 Deferred Inflows of Resources	238,119
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Fund Balances

0810 Nonspendable Fund Balance	40,915
0820 Restricted Fund Balance	1,128,874
0830 Committed Fund Balance	2,657,695
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,118,352

Total Fund Balances \$7,945,836

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$10,498,304

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	5,357,015	79,848			
7000 Revenue from State Sources	12,094,419				
8000 Revenue from Federal Sources	1,636,335				
Total Revenues	\$19,087,769	\$79,848			
Expenditures					
1000 Instruction	10,118,522	74,844			
2000 Support Services	5,543,610				
3000 Operation of Non-Instructional Services	443,708				
4000 Facilities Acquisition, Construction and Improvement Services	27,487				
5110 Debt Service	765,882				
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements	25,359				
Total Expenditures	\$16,924,568	\$74,844			
Excess (Deficiency) Of Revenues Over Expenditures	\$2,163,201	\$5,004			
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	104,850				
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	2,150,205				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$2,045,355)				

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			48,234		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues			\$48,234		
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			1,601,672		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures			\$1,601,672		
Excess (Deficiency) Of Revenues Over Expenditures			(\$1,553,438)		
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			2,141,000		
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					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			\$2,141,000		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	5,485,097
7000 Revenue from State Sources	12,094,419
8000 Revenue from Federal Sources	1,636,335
Total Revenues	\$19,215,851
Expenditures	
1000 Instruction	10,193,366
2000 Support Services	5,543,610
3000 Operation of Non-Instructional Services	443,708
4000 Facilities Acquisition, Construction and Improvement Services	1,629,159
5110 Debt Service	765,882
5130 Refund of Prior Year Revenues / Receipts	
5140 Leases and Other Right-to-Use Arrangements	25,359
Total Expenditures	\$18,601,084
Excess (Deficiency) Of Revenues Over Expenditures	\$614,767
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	104,850
9300 Interfund Transfers - IN	2,141,000
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	2,150,205
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$95,645

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	\$117,846	\$5,004			
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	6,658,187	35,924			
Fund Balance - End Of Year	\$6,776,033	\$40,928			

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				\$587,562	
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year			541,314		
Fund Balance - End Of Year				\$1,128,876	

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Special And Extraordinary Items	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
Net Change In Fund Balances	\$710,412
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	7,235,425
Fund Balance - End Of Year	\$7,945,837

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	23,765			23,765	
0110 Investments	473,143			473,143	
0130 Due From Other Funds					
0141 Due From Other Governments	70,963			70,963	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	6,906			6,906	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$574,777			\$574,777	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	90,370			90,370	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$90,370			\$90,370	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$665,147			\$665,147	

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	370,027			370,027	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	10,074			10,074	
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	4,316			4,316	
0490 Other Current Liabilities					
Total Current Liabilities	\$384,417			\$384,417	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$384,417			\$384,417	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	90,370			90,370	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	190,360			190,360	
Total Net Position	\$280,730			\$280,730	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$665,147			\$665,147	

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	67,024			67,024	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$67,024			\$67,024	
Operating Expenses					
100 Personnel Services – Salaries	173,569			173,569	
200 Personnel Services – Employee Benefits	129,939			129,939	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	4,518			4,518	
500 Other Purchased Services	141,681			141,681	
600 Supplies	275,086			275,086	
740 Depreciation	27,139			27,139	
770 Amortization Expense					
810 Dues and Fees	60			60	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$751,992			\$751,992	
Operating Income (Loss)	(\$684,968)			(\$684,968)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	16,703			16,703	
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					
7000 Revenue from State Sources	89,287			89,287	
8000 Revenue from Federal Sources	612,205			612,205	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$718,195			\$718,195	
Income (Loss) Before Contributions And Transfers	\$33,227			\$33,227	

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	1,648			1,648	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$34,875			\$34,875	
0002 Net Position - Beginning of Fiscal Year	245,855			245,855	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$280,730			\$280,730	

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	67,024			67,024	
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	303,508			303,508	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	387,006			387,006	
0018 Cash Payments For Other Operating Expenses	9			9	
Net Cash Provided By (Used For) Operating Activities	(\$623,499)			(\$623,499)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	89,287			89,287	
0023 Receipts From Federal Sources -8000	580,855			580,855	
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	1,648			1,648	
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	\$671,790			\$671,790	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(31,807)			(31,807)	
0032 Proceeds from Disposal of Capital Assets					
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	(\$31,807)			(\$31,807)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	16,705			16,705	
0042 Purchase of Inv Securities / Deposits to Inv Pools	(19,485)			(19,485)	
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	(\$2,780)	(\$2,780)
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	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows	13,704			13,704	
0004 Cash and Cash Equivalents Beginning of Year	10,061			10,061	
Cash and Cash Equivalents at Year End	\$23,765			\$23,765	

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

0005 Operating Income (Loss) per REP	(684,968)			(684,968)	
Adjustments					
0051 Depreciation and Net Amortization	27,139			27,139	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	36,736			36,736	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds	(9)			(9)	
0056 (Inc) Dec in Inventories (0170)	(364)			(364)	
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)	(2,106)			(2,106)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
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)	74			74	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$61,470			\$61,470	
Cash Provided By (Used for) Total	(\$623,498)			(\$623,498)	

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

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	43,833
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	\$43,833
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$43,833

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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			43,833
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			\$43,833
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			\$43,833

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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
- 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

- 0950 Deferred Inflows of Resources

Net Position

- 0791 Net Investment in Capital Assets
- 0009 Restricted Net Position (0792 – 0798) 43,833
- 0799 Unrestricted Net Position

Total Net Position \$43,833

Total Liabilities, Deferred Inflows Of Resources And Net Position \$43,833

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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			
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			
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			43,833
0799 Unrestricted Net Position			
Total Net Position			\$43,833
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$43,833

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	4,000					
0095 Net Investment Earnings	782					
0092 Other Additions	7,557					
Deductions						
0093 Scholarships Awarded	12,000					
0094 Other Deductions						
Change In Net Position	\$339					
0006 Net Position – Beginning of Fiscal Year	43,494					
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$43,833					

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	4,000
0095 Net Investment Earnings	782
0092 Other Additions	7,557
Deductions	
0093 Scholarships Awarded	12,000
0094 Other Deductions	
Change in Net Position	\$339
0006 Net Position – Beginning of Fiscal Year	43,494
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$43,833

	<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	3,226,260.73			3,226,260.73
6113 Public Utility Realty Taxes	3,903.87			3,903.87
6114 Payments in Lieu of Current Taxes - State / Local	99,068.62			99,068.62
6115 Payments in Lieu of Current Taxes - Federal	27,316.63			27,316.63
6120 Current Per Capita Taxes, Section 679	11,344.46			11,344.46
6141 Current Act 511 Per Capita Taxes	11,344.44			11,344.44
6151 Current Act 511 Earned Income Taxes	567,955.95	121,107.38	107,393.00	554,241.57
6153 Current Act 511 Real Estate Transfer Taxes	198,374.76	21,447.66	26,623.23	203,550.33
6411 Delinquent Real Estate Taxes	341,742.99			341,742.99
6420 Delinquent Per Capita Taxes, Section 679	1,682.50			1,682.50
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	1,578.50			1,578.50
6500 Earnings on Investments	348,284.62			
6700 Revenues from LEA Activities	21,314.25			
6821 State Revenue Received from Other Pennsylvania Public LEAs	357,200.00			
6832 Federal IDEA Revenue Received as Pass Through	138,281.00			
6999 Other Revenues Not Specified Above	1,362.08			
TOTAL Revenue from Local Sources	\$5,357,015.40	\$142,555.04	\$134,016.23	\$4,482,034.64

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	7,855,052.98		
7160 Tuition for Orphans Subsidy	52,558.14		
7271 Special Education funds for School-Aged Pupils	843,979.17		
7311 Pupil Transportation Subsidy	511,890.27		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,775.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	29,855.23		
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,099.57		
7340 State Property Tax Reduction Allocation	397,986.62		
7362 School Mental Health & Safety and Security Grants	180,411.09		
7505 Ready to Learn Block Grant	185,322.00		
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	13,000.00		
7810 State Share of Social Security and Medicare Taxes	338,018.21		
7820 State Share of Retirement Contributions	1,666,470.45		
TOTAL Revenue from State Sources	\$12,094,418.73		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 Title I - Improving the Academic Achievement of the Disadvantaged	326,517.25			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	30,755.20			
8517 Title IV - 21st Century Schools	66,377.61			
8519 Title V - Flexibility and Accountability	21,659.00			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	5,000.00			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,115,159.50			
8751 ARP ESSER Learning Loss	30,643.29			
8752 ARP ESSER Summer Programs	24,186.06			
8753 ARP ESSER Afterschool Programs	4,434.36			
8754 ARP ESSER Homeless Children and Youth Funds	9,158.95			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,443.74			
TOTAL Revenue from Federal Sources	\$1,636,334.96			

	Revenue Reported In Current Year			
Other Financing Sources				
9220 Leases and Other Right-to-Use Arrangements	104,850.00			
TOTAL Other Financing Sources	\$104,850.00			
TOTAL FROM ALL SOURCES	\$19,192,619.09	\$142,555.04	\$134,016.23	\$4,482,034.64

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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	3,226,260.73					
6113 Public Utility Realty Taxes	3,903.87					
6114 Payments in Lieu of Current Taxes - State / Local	99,068.62					
6115 Payments in Lieu of Current Taxes - Federal	27,316.63					
6120 Current Per Capita Taxes, Section 679	11,344.46					
6141 Current Act 511 Per Capita Taxes	11,344.44					
6151 Current Act 511 Earned Income Taxes	567,955.95					
6153 Current Act 511 Real Estate Transfer Taxes	198,374.76					
6411 Delinquent Real Estate Taxes	341,742.99					
6420 Delinquent Per Capita Taxes, Section 679	1,682.50					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	1,578.50					
6500 Earnings on Investments	348,284.62					
6700 Revenues from LEA Activities	21,314.25	79,848.00				
6821 State Revenue Received from Other Pennsylvania Public LEAs	357,200.00					
6832 Federal IDEA Revenue Received as Pass Through	138,281.00					
6999 Other Revenues Not Specified Above	1,362.08					
6000 Total Revenue from Local Sources	\$5,357,015.40	\$79,848.00				
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	7,855,052.98					
7160 Tuition for Orphans Subsidy	52,558.14					
7271 Special Education funds for School-Aged Pupils	843,979.17					
7311 Pupil Transportation Subsidy	511,890.27					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,775.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	29,855.23					
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,099.57					
7340 State Property Tax Reduction Allocation	397,986.62					
7362 School Mental Health & Safety and Security Grants	180,411.09					
7505 Ready to Learn Block Grant	185,322.00					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	13,000.00					
7810 State Share of Social Security and Medicare Taxes	338,018.21					
7820 State Share of Retirement Contributions	1,666,470.45					
7000 Total Revenue from State Sources	\$12,094,418.73					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	326,517.25					

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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					3,226,260.73
6113 Public Utility Realty Taxes					3,903.87
6114 Payments in Lieu of Current Taxes - State / Local					99,068.62
6115 Payments in Lieu of Current Taxes - Federal					27,316.63
6120 Current Per Capita Taxes, Section 679					11,344.46
6141 Current Act 511 Per Capita Taxes					11,344.44
6151 Current Act 511 Earned Income Taxes					567,955.95
6153 Current Act 511 Real Estate Transfer Taxes					198,374.76
6411 Delinquent Real Estate Taxes					341,742.99
6420 Delinquent Per Capita Taxes, Section 679					1,682.50
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					1,578.50
6500 Earnings on Investments	48,233.61				396,518.23
6700 Revenues from LEA Activities					101,162.25
6821 State Revenue Received from Other Pennsylvania Public LEAs					357,200.00
6832 Federal IDEA Revenue Received as Pass Through					138,281.00
6999 Other Revenues Not Specified Above					1,362.08
6000 Total Revenue from Local Sources	\$48,233.61				\$5,485,097.01
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					7,855,052.98
7160 Tuition for Orphans Subsidy					52,558.14
7271 Special Education funds for School-Aged Pupils					843,979.17
7311 Pupil Transportation Subsidy					511,890.27
7312 Nonpublic and Charter School Pupil Transportation Subsidy					5,775.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					29,855.23
7330 Health Services (Medical, Dental, Nurse, Act 25)					14,099.57
7340 State Property Tax Reduction Allocation					397,986.62
7362 School Mental Health & Safety and Security Grants					180,411.09
7505 Ready to Learn Block Grant					185,322.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					13,000.00
7810 State Share of Social Security and Medicare Taxes					338,018.21
7820 State Share of Retirement Contributions					1,666,470.45
7000 Total Revenue from State Sources					\$12,094,418.73
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					326,517.25

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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	30,755.20					
8517 Title IV - 21st Century Schools	66,377.61					
8519 Title V - Flexibility and Accountability	21,659.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	5,000.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,115,159.50					
8751 ARP ESSER Learning Loss	30,643.29					
8752 ARP ESSER Summer Programs	24,186.06					
8753 ARP ESSER Afterschool Programs	4,434.36					
8754 ARP ESSER Homeless Children and Youth Funds	9,158.95					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,443.74					
8000 Total Revenue from Federal Sources	\$1,636,334.96					
9000 Other Financing Sources						
9220 Leases and Other Right-to-Use Arrangements	104,850.00					
9310 General Fund Transfers						
9000 Total Other Financing Sources	\$104,850.00					
Total From All Sources	\$19,192,619.09	\$79,848.00				

	<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					30,755.20
8517 Title IV - 21st Century Schools					66,377.61
8519 Title V - Flexibility and Accountability					21,659.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					5,000.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					1,115,159.50
8751 ARP ESSER Learning Loss					30,643.29
8752 ARP ESSER Summer Programs					24,186.06
8753 ARP ESSER Afterschool Programs					4,434.36
8754 ARP ESSER Homeless Children and Youth Funds					9,158.95
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					2,443.74
8000 Total Revenue from Federal Sources					\$1,636,334.96
9000 Other Financing Sources					
9220 Leases and Other Right-to-Use Arrangements					104,850.00
9310 General Fund Transfers	2,141,000.00				2,141,000.00
9000 Total Other Financing Sources	\$2,141,000.00				\$2,245,850.00
Total From All Sources	\$2,189,233.61				\$21,461,700.70

	<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	5,357,015.40	79,848.00				
Revenue from State Sources	12,094,418.73					
Revenue from Federal Sources	1,636,334.96					
Other Financing Sources	104,850.00					
Total From All Sources	\$19,192,619.09	\$79,848.00				

	<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	48,233.61				5,485,097.01
Revenue from State Sources					12,094,418.73
Revenue from Federal Sources					1,636,334.96
Other Financing Sources	2,141,000.00				2,245,850.00
Total From All Sources	\$2,189,233.61				\$21,461,700.70

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General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	4,719,102.59
Total Personnel Services – Salaries	\$4,719,102.59
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	4,849.53
220 Social Security Contributions	358,609.50
230 PSERS Retirement Contributions	1,596,868.05
260 Workers’ Compensation	10,698.09
270 Group Insurance – Self-Insurance	1,612,472.27
292 Health Savings Accounts	180,567.50
299 All Other Employee Benefits	7,190.20
Total Personnel Services – Employee Benefits	\$3,771,255.14
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	143,470.00
329 Professional Educational Services – Other	2,724.10
330 Other Professional Services	57,954.00
390 Other Purchased Professional and Technical Services	2,042.13
Total Purchased Professional and Technical Services	\$206,190.23
500 Other Purchased Services	
510 Student Transportation Services	49,931.56
561 Tuition To Other School Districts Within the State	91,463.27
562 Tuition To Pennsylvania Charter Schools	517,380.83
564 Tuition To Career and Technology Centers	309,686.28
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	18,159.32
Total Other Purchased Services	\$986,621.26
600 Supplies	
610 General Supplies	369,065.33
630 Food	2,002.12
640 Books and Periodicals	31,722.51
650 Supplies & Fees – Technology Related	13,012.78
Total Supplies	\$415,802.74
700 Property	
752 Capital Equipment – Original and Additional	7,695.00
Total Property	\$7,695.00
800 Other Objects	
810 Dues and Fees	1,105.00
890 Miscellaneous Expenditures	10,750.00
Total Other Objects	\$11,855.00
Total 1000 Instruction	\$10,118,521.96

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	1,623,888.09	1,419,998.53	680,026.12	3,723,912.74
Total Personnel Services – Salaries	\$1,623,888.09	\$1,419,998.53	\$680,026.12	\$3,723,912.74
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,423.38	1,440.60	738.39	3,602.37
220 Social Security Contributions	122,031.99	111,883.30	49,995.62	283,910.91
230 PSERS Retirement Contributions	539,765.46	502,050.33	225,365.14	1,267,180.93
260 Workers' Compensation	1,845.54	1,236.34	3,060.87	6,142.75
270 Group Insurance – Self-Insurance	497,242.47	404,882.69	245,120.77	1,147,245.93
292 Health Savings Accounts	53,595.00	47,480.00	25,840.00	126,915.00
299 All Other Employee Benefits	4,650.00	1,790.20		6,440.20
Total Personnel Services – Employee Benefits	\$1,220,553.84	\$1,070,763.46	\$550,120.79	\$2,841,438.09
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		1,632.00		1,632.00
Total Purchased Professional and Technical Services		\$1,632.00		\$1,632.00
500 Other Purchased Services				
510 Student Transportation Services	1,720.27	3,846.85		5,567.12
561 Tuition To Other School Districts Within the State	17,875.79	69,393.08	4,194.40	91,463.27
562 Tuition To Pennsylvania Charter Schools	91,267.39	160,202.70		251,470.09
Total Other Purchased Services	\$110,863.45	\$233,442.63	\$4,194.40	\$348,500.48
600 Supplies				
610 General Supplies	40,438.48	65,978.86	251,119.50	357,536.84
640 Books and Periodicals	8,187.72	3,247.17	8,719.30	20,154.19
650 Supplies & Fees – Technology Related	4,000.28	(3,300.00)	9,912.50	10,612.78
Total Supplies	\$52,626.48	\$65,926.03	\$269,751.30	\$388,303.81
700 Property				
752 Capital Equipment – Original and Additional			7,695.00	7,695.00
Total Property			\$7,695.00	\$7,695.00
800 Other Objects				
810 Dues and Fees	50.00	1,010.00		1,060.00
Total Other Objects	\$50.00	\$1,010.00		\$1,060.00
Total 1100 Regular Programs – Elementary / Secondary	\$3,007,981.86	\$2,792,772.65	\$1,511,787.61	\$7,312,542.12

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1110 Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,623,888.09	1,419,998.53	2,258.74	3,046,145.36
Total Personnel Services – Salaries	\$1,623,888.09	\$1,419,998.53	\$2,258.74	\$3,046,145.36
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,423.38	1,440.60		2,863.98
220 Social Security Contributions	122,031.99	111,883.30	610.64	234,525.93
230 PSERS Retirement Contributions	539,765.46	502,050.33	2,973.19	1,044,788.98
260 Workers' Compensation	1,845.54	1,236.34	(31.67)	3,050.21
270 Group Insurance – Self-Insurance	497,242.47	404,882.69		902,125.16
292 Health Savings Accounts	53,595.00	47,480.00		101,075.00
299 All Other Employee Benefits	4,650.00	1,790.20		6,440.20
Total Personnel Services – Employee Benefits	\$1,220,553.84	\$1,070,763.46	\$3,552.16	\$2,294,869.46
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		1,632.00		1,632.00
Total Purchased Professional and Technical Services		\$1,632.00		\$1,632.00
500 Other Purchased Services				
510 Student Transportation Services	1,720.27	3,846.85		5,567.12
561 Tuition To Other School Districts Within the State	17,875.79	69,393.08	4,194.40	91,463.27
562 Tuition To Pennsylvania Charter Schools	91,267.39	160,202.70		251,470.09
Total Other Purchased Services	\$110,863.45	\$233,442.63	\$4,194.40	\$348,500.48
600 Supplies				
610 General Supplies	40,438.48	65,978.86		106,417.34
640 Books and Periodicals	8,187.72	3,247.17		11,434.89
650 Supplies & Fees – Technology Related	4,000.28	(3,300.00)		700.28
Total Supplies	\$52,626.48	\$65,926.03		\$118,552.51
700 Property				
752 Capital Equipment – Original and Additional			7,695.00	7,695.00
Total Property			\$7,695.00	\$7,695.00
800 Other Objects				
810 Dues and Fees	50.00	1,010.00		1,060.00
Total Other Objects	\$50.00	\$1,010.00		\$1,060.00
Total 1110 Regular Programs	\$3,007,981.86	\$2,792,772.65	\$17,700.30	\$5,818,454.81

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1190 Federally-Funded Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			677,767.38	677,767.38
Total Personnel Services – Salaries			\$677,767.38	\$677,767.38
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			738.39	738.39
220 Social Security Contributions			49,384.98	49,384.98
230 PSERS Retirement Contributions			222,391.95	222,391.95
260 Workers' Compensation			3,092.54	3,092.54
270 Group Insurance – Self-Insurance			245,120.77	245,120.77
292 Health Savings Accounts			25,840.00	25,840.00
Total Personnel Services – Employee Benefits			\$546,568.63	\$546,568.63
600 Supplies				
610 General Supplies			251,119.50	251,119.50
640 Books and Periodicals			8,719.30	8,719.30
650 Supplies & Fees – Technology Related			9,912.50	9,912.50
Total Supplies			\$269,751.30	\$269,751.30
Total 1190 Federally-Funded Regular Programs			\$1,494,087.31	\$1,494,087.31

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	440,770.85	354,870.41	8,366.96	804,008.22
Total Personnel Services – Salaries	\$440,770.85	\$354,870.41	\$8,366.96	\$804,008.22
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	561.90	470.94		1,032.84
220 Social Security Contributions	32,540.01	26,857.12	640.06	60,037.19
230 PSERS Retirement Contributions	144,209.02	119,401.10	2,844.78	266,454.90
260 Workers' Compensation	1,978.95	1,653.79	38.48	3,671.22
270 Group Insurance – Self-Insurance	238,979.21	156,743.25		395,722.46
292 Health Savings Accounts	24,870.16	19,042.34		43,912.50
299 All Other Employee Benefits	750.00			750.00
Total Personnel Services – Employee Benefits	\$443,889.25	\$324,168.54	\$3,523.32	\$771,581.11
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	56,588.00	10,246.00	76,636.00	143,470.00
329 Professional Educational Services – Other	1,083.10	9.00		1,092.10
330 Other Professional Services	50,090.00	7,864.00		57,954.00
Total Purchased Professional and Technical Services	\$107,761.10	\$18,119.00	\$76,636.00	\$202,516.10
500 Other Purchased Services				
510 Student Transportation Services	2,746.53	1,941.11		4,687.64
562 Tuition To Pennsylvania Charter Schools	42,537.19	223,373.55		265,910.74
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	4,749.01	13,410.31		18,159.32
Total Other Purchased Services	\$50,032.73	\$238,724.97		\$288,757.70
600 Supplies				
610 General Supplies	693.49	1,255.14		1,948.63
640 Books and Periodicals	157.92			157.92
Total Supplies	\$851.41	\$1,255.14		\$2,106.55
800 Other Objects				
810 Dues and Fees	24.95	20.05		45.00
Total Other Objects	\$24.95	\$20.05		\$45.00
Total 1200 Special Programs – Elementary / Secondary	\$1,043,330.29	\$937,158.11	\$88,526.28	\$2,069,014.68

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	97,806.95	102,656.65		200,463.60
Total Personnel Services – Salaries	\$97,806.95	\$102,656.65		\$200,463.60
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	151.32	146.07		297.39
220 Social Security Contributions	7,374.73	8,099.98		15,474.71
230 PSERS Retirement Contributions	33,075.12	35,335.80		68,410.92
260 Workers' Compensation	449.79	495.32		945.11
270 Group Insurance – Self-Insurance	73,462.80	41,387.08		114,849.88
292 Health Savings Accounts	7,420.00	2,470.00		9,890.00
299 All Other Employee Benefits	750.00			750.00
Total Personnel Services – Employee Benefits	\$122,683.76	\$87,934.25		\$210,618.01
500 Other Purchased Services				
510 Student Transportation Services	153.52	191.18		344.70
Total Other Purchased Services	\$153.52	\$191.18		\$344.70
600 Supplies				
610 General Supplies	33.98	649.46		683.44
640 Books and Periodicals	157.92			157.92
Total Supplies	\$191.90	\$649.46		\$841.36
Total 1210 Life Skills Support	\$220,836.13	\$191,431.54		\$412,267.67

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	124,898.29	59,161.05		184,059.34
Total Personnel Services – Salaries	\$124,898.29	\$59,161.05		\$184,059.34
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	161.33	91.41		252.74
220 Social Security Contributions	8,964.45	4,776.88		13,741.33
230 PSERS Retirement Contributions	40,715.56	21,996.38		62,711.94
260 Workers' Compensation	549.46	297.19		846.65
270 Group Insurance – Self-Insurance	73,367.80	40,050.72		113,418.52
292 Health Savings Accounts	8,655.00	4,950.00		13,605.00
Total Personnel Services – Employee Benefits	\$132,413.60	\$72,162.58		\$204,576.18
500 Other Purchased Services				
510 Student Transportation Services	414.92			414.92
Total Other Purchased Services	\$414.92			\$414.92
600 Supplies				
610 General Supplies	294.61	254.50		549.11
Total Supplies	\$294.61	\$254.50		\$549.11
Total 1230 Emotional Support	\$258,021.42	\$131,578.13		\$389,599.55

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	211,960.61	184,000.21		395,960.82
Total Personnel Services – Salaries	\$211,960.61	\$184,000.21		\$395,960.82
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	249.25	233.46		482.71
220 Social Security Contributions	16,018.89	13,085.18		29,104.07
230 PSERS Retirement Contributions	70,415.59	59,858.24		130,273.83
260 Workers' Compensation	968.72	807.55		1,776.27
270 Group Insurance – Self-Insurance	92,148.61	75,305.45		167,454.06
292 Health Savings Accounts	8,795.16	11,622.34		20,417.50
Total Personnel Services – Employee Benefits	\$188,596.22	\$160,912.22		\$349,508.44
500 Other Purchased Services				
510 Student Transportation Services	2,178.09	1,749.93		3,928.02
Total Other Purchased Services	\$2,178.09	\$1,749.93		\$3,928.02
600 Supplies				
610 General Supplies	364.90	351.18		716.08
Total Supplies	\$364.90	\$351.18		\$716.08
800 Other Objects				
810 Dues and Fees	24.95	20.05		45.00
Total Other Objects	\$24.95	\$20.05		\$45.00
Total 1240 Academic Support	\$403,124.77	\$347,033.59		\$750,158.36

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	174,029.73	153,525.54		327,555.27
Total Personnel Services – Salaries	\$174,029.73	\$153,525.54		\$327,555.27
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	214.32	205.39		419.71
220 Social Security Contributions	13,176.32	10,801.39		23,977.71
230 PSERS Retirement Contributions	57,571.77	49,539.17		107,110.94
260 Workers' Compensation	795.43	668.32		1,463.75
270 Group Insurance – Self-Insurance	77,149.56	63,254.82		140,404.38
292 Health Savings Accounts	7,420.00	10,517.50		17,937.50
Total Personnel Services – Employee Benefits	\$156,327.40	\$134,986.59		\$291,313.99
600 Supplies				
610 General Supplies	212.32	228.60		440.92
Total Supplies	\$212.32	\$228.60		\$440.92
Total 1241 Learning Support – Public	\$330,569.45	\$288,740.73		\$619,310.18

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	37,930.88	30,474.67		68,405.55
Total Personnel Services – Salaries	\$37,930.88	\$30,474.67		\$68,405.55
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	34.93	28.07		63.00
220 Social Security Contributions	2,842.57	2,283.79		5,126.36
230 PSERS Retirement Contributions	12,843.82	10,319.07		23,162.89
260 Workers' Compensation	173.29	139.23		312.52
270 Group Insurance – Self-Insurance	14,999.05	12,050.63		27,049.68
292 Health Savings Accounts	1,375.16	1,104.84		2,480.00
Total Personnel Services – Employee Benefits	\$32,268.82	\$25,925.63		\$58,194.45
500 Other Purchased Services				
510 Student Transportation Services	2,178.09	1,749.93		3,928.02
Total Other Purchased Services	\$2,178.09	\$1,749.93		\$3,928.02
600 Supplies				
610 General Supplies	152.58	122.58		275.16
Total Supplies	\$152.58	\$122.58		\$275.16
800 Other Objects				
810 Dues and Fees	24.95	20.05		45.00
Total Other Objects	\$24.95	\$20.05		\$45.00
Total 1243 Gifted Support	\$72,555.32	\$58,292.86		\$130,848.18

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1290 Special Programs - Other Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	6,105.00	9,052.50	8,366.96	23,524.46
Total Personnel Services – Salaries	\$6,105.00	\$9,052.50	\$8,366.96	\$23,524.46
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	181.94	895.08	640.06	1,717.08
230 PSERS Retirement Contributions	2.75	2,210.68	2,844.78	5,058.21
260 Workers’ Compensation	10.98	53.73	38.48	103.19
Total Personnel Services – Employee Benefits	\$195.67	\$3,159.49	\$3,523.32	\$6,878.48
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	56,588.00	10,246.00	76,636.00	143,470.00
329 Professional Educational Services – Other	1,083.10	9.00		1,092.10
330 Other Professional Services	50,090.00	7,864.00		57,954.00
Total Purchased Professional and Technical Services	\$107,761.10	\$18,119.00	\$76,636.00	\$202,516.10
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	42,537.19	223,373.55		265,910.74
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	4,749.01	13,410.31		18,159.32
Total Other Purchased Services	\$47,286.20	\$236,783.86		\$284,070.06
Total 1290 Special Programs - Other Support	\$161,347.97	\$267,114.85	\$88,526.28	\$516,989.10

General Fund (10)

1300 Vocational Education

500 Other Purchased Services

510 Student Transportation Services

564 Tuition To Career and Technology Centers

Total Other Purchased Services

Total 1300 Vocational Education

Elementary

Secondary

Federal

Total

39,676.80

39,676.80

309,686.28

309,686.28

\$349,363.08

\$349,363.08

\$349,363.08

\$349,363.08

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			7,499.36	7,499.36
Total Personnel Services – Salaries			\$7,499.36	\$7,499.36
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			690.34	690.34
230 PSERS Retirement Contributions			3,068.29	3,068.29
260 Workers' Compensation			41.52	41.52
Total Personnel Services – Employee Benefits			\$3,800.15	\$3,800.15
Total 1400 Other Instructional Programs – Elementary / Secondary			\$11,299.51	\$11,299.51

General Fund (10)

1420 Summer School

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

Total Personnel Services – Employee Benefits

Total 1420 Summer School

Elementary

Secondary

Federal

Total

7,499.36

7,499.36

\$7,499.36

\$7,499.36

690.34

690.34

3,068.29

3,068.29

41.52

41.52

\$3,800.15

\$3,800.15

\$11,299.51

\$11,299.51

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1700 Higher Education Programs for Secondary Students				
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				2,042.13
Total Purchased Professional and Technical Services				\$2,042.13
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures				10,750.00
Total Other Objects				\$10,750.00
Total 1700 Higher Education Programs for Secondary Students				\$12,792.13

General Fund (10)

1800 Pre-Kindergarten

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>				
	100 Personnel Services – Salaries				183,682.27
Total Personnel Services – Salaries					\$183,682.27
200	<u>Personnel Services – Employee Benefits</u>				
	210 Group Insurance – Contracted Provider				214.32
	220 Social Security Contributions				13,971.06
	230 PSERS Retirement Contributions				60,163.93
	260 Workers' Compensation				842.60
	270 Group Insurance – Self-Insurance				69,503.88
	292 Health Savings Accounts				9,740.00
Total Personnel Services – Employee Benefits					\$154,435.79
600	<u>Supplies</u>				
	610 General Supplies				9,579.86
	630 Food				2,002.12
	640 Books and Periodicals				11,410.40
	650 Supplies & Fees – Technology Related				2,400.00
Total Supplies					\$25,392.38
Total 1800 Pre-Kindergarten					\$363,510.44

General Fund (10)

1801 Pre-K Instruction

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>				
	100 Personnel Services – Salaries				183,682.27
Total Personnel Services – Salaries					\$183,682.27
200	<u>Personnel Services – Employee Benefits</u>				
	210 Group Insurance – Contracted Provider				214.32
	220 Social Security Contributions				13,971.06
	230 PSERS Retirement Contributions				60,163.93
	260 Workers' Compensation				842.60
	270 Group Insurance – Self-Insurance				69,503.88
	292 Health Savings Accounts				9,740.00
Total Personnel Services – Employee Benefits					\$154,435.79
600	<u>Supplies</u>				
	610 General Supplies				9,579.86
	630 Food				2,002.12
	640 Books and Periodicals				11,410.40
	650 Supplies & Fees – Technology Related				2,400.00
Total Supplies					\$25,392.38
Total 1801 Pre-K Instruction					\$363,510.44

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,924,584.01

Total Personnel Services – Salaries \$1,924,584.01

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 5,851.49

220 Social Security Contributions 145,565.56

230 PSERS Retirement Contributions 629,754.79

240 Tuition Reimbursement 38,461.08

260 Workers' Compensation 8,782.91

270 Group Insurance – Self-Insurance 689,062.83

291 Other Retirement Plans 24,666.84

292 Health Savings Accounts 75,070.00

299 All Other Employee Benefits 6,800.00

Total Personnel Services – Employee Benefits \$1,624,015.50

300 Purchased Professional and Technical Services

330 Other Professional Services 70,889.38

350 Security / Safety Services 9,748.47

360 Employee Training and Development Services 20,197.27

390 Other Purchased Professional and Technical Services 1,460.00

Total Purchased Professional and Technical Services \$102,295.12

400 Purchased Property Services

410 Cleaning Services 22,668.81

420 Utility Services 132,793.09

430 Repairs and Maintenance Services 121,502.35

440 Rentals 22,407.86

Total Purchased Property Services \$299,372.11

500 Other Purchased Services

513 Contracted Carriers 973,678.62

516 Student Transportation Services From the IU 22,850.04

520 Insurance – General 505.00

521 Fire Insurance 1,386.00

523 General Property and Liability Insurance 53,723.00

529 Other Insurance 14,960.00

530 Communications 16,632.63

541 Advertising Related to Federal Grant Awards 4,341.04

550 Printing and Binding 8,139.05

580 Travel 8,957.02

595 IU Payments By Withholding 30,004.19

Total Other Purchased Services \$1,135,176.59

600 Supplies

610 General Supplies 110,334.81

620 Energy 53,578.89

630 Food 98.89

640 Books and Periodicals 14,431.79

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General Fund (10)

2000 Support Services

Total

600 Supplies

650 Supplies & Fees – Technology Related

66,370.96

Total Supplies

\$244,815.34

700 Property

752 Capital Equipment – Original and Additional

4,800.00

758 Capitalized Technology Software - Original

26,683.14

762 Capitalized Equipment - Replacement

56,965.54

766 Capitalized Technology Equipment – Replacement

83,262.09

768 Capitalized Technology Software - Replacement

31,497.25

Total Property

\$203,208.02

800 Other Objects

810 Dues and Fees

7,760.19

890 Miscellaneous Expenditures

2,382.84

Total Other Objects

\$10,143.03

Total 2000 Support Services

\$5,543,609.72

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	135,751.21	122,131.41		312,981.31
Total Personnel Services – Salaries	\$135,751.21	\$122,131.41		\$312,981.31
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	129.43	135.23		327.66
220 Social Security Contributions	9,968.94	9,542.63		23,647.55
230 PSERS Retirement Contributions	46,060.21	43,442.20		108,250.27
260 Workers' Compensation	622.38	586.47		1,461.92
270 Group Insurance – Self-Insurance	55,573.57	42,663.11		107,250.84
292 Health Savings Accounts	6,335.16	4,814.84		12,390.00
Total Personnel Services – Employee Benefits	\$118,689.69	\$101,184.48		\$253,328.24
300 Purchased Professional and Technical Services				
330 Other Professional Services		14,520.00		14,520.00
Total Purchased Professional and Technical Services		\$14,520.00		\$14,520.00
600 Supplies				
610 General Supplies	1,606.90	1,907.29		3,514.19
640 Books and Periodicals	144.65			144.65
650 Supplies & Fees – Technology Related	250.00	200.00		450.00
Total Supplies	\$2,001.55	\$2,107.29		\$4,108.84
800 Other Objects				
810 Dues and Fees	140.29	112.71		253.00
Total Other Objects	\$140.29	\$112.71		\$253.00
Total 2100 Support Services – Students	\$256,582.74	\$240,055.89		\$585,191.39

General Fund (10)

2120 Guidance Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	36,391.61	97,262.11		133,653.72
Total Personnel Services – Salaries	\$36,391.61	\$97,262.11		\$133,653.72

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	31.50	107.16		138.66
220 Social Security Contributions	2,718.61	7,675.75		10,394.36
230 PSERS Retirement Contributions	12,373.07	34,986.74		47,359.81
260 Workers' Compensation	167.44	472.05		639.49
270 Group Insurance – Self-Insurance	13,524.84	30,612.48		44,137.32
292 Health Savings Accounts	2,480.00	3,710.00		6,190.00
Total Personnel Services – Employee Benefits	\$31,295.46	\$77,564.18		\$108,859.64

300 Purchased Professional and Technical Services

330 Other Professional Services		14,520.00		14,520.00
Total Purchased Professional and Technical Services		\$14,520.00		\$14,520.00

600 Supplies

610 General Supplies	702.08	1,180.33		1,882.41
640 Books and Periodicals	144.65			144.65
650 Supplies & Fees – Technology Related	250.00	200.00		450.00
Total Supplies	\$1,096.73	\$1,380.33		\$2,477.06
Total 2120 Guidance Services	\$68,783.80	\$190,726.62		\$259,510.42

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	30,954.05	24,869.30		55,823.35
Total Personnel Services – Salaries	\$30,954.05	\$24,869.30		\$55,823.35
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	34.93	28.07		63.00
220 Social Security Contributions	2,323.65	1,866.88		4,190.53
230 PSERS Retirement Contributions	10,524.25	8,455.46		18,979.71
260 Workers' Compensation	142.42	114.42		256.84
270 Group Insurance – Self-Insurance	14,999.05	12,050.63		27,049.68
292 Health Savings Accounts	1,375.16	1,104.84		2,480.00
Total Personnel Services – Employee Benefits	\$29,399.46	\$23,620.30		\$53,019.76
600 Supplies				
610 General Supplies	780.11	626.77		1,406.88
Total Supplies	\$780.11	\$626.77		\$1,406.88
Total 2140 Psychological Services	\$61,133.62	\$49,116.37		\$110,249.99

General Fund (10)

2150 Speech Pathology and Audiology Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	68,405.55			68,405.55
Total Personnel Services – Salaries	\$68,405.55			\$68,405.55
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	63.00			63.00
220 Social Security Contributions	4,926.68			4,926.68
230 PSERS Retirement Contributions	23,162.89			23,162.89
260 Workers' Compensation	312.52			312.52
270 Group Insurance – Self-Insurance	27,049.68			27,049.68
292 Health Savings Accounts	2,480.00			2,480.00
Total Personnel Services – Employee Benefits	\$57,994.77			\$57,994.77
600 Supplies				
610 General Supplies	124.71	100.19		224.90
Total Supplies	\$124.71	\$100.19		\$224.90
800 Other Objects				
810 Dues and Fees	140.29	112.71		253.00
Total Other Objects	\$140.29	\$112.71		\$253.00
Total 2150 Speech Pathology and Audiology Services	\$126,665.32	\$212.90		\$126,878.22

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2160 Social Work Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				55,098.69
Total Personnel Services – Salaries				\$55,098.69
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				63.00
220 Social Security Contributions				4,135.98
230 PSERS Retirement Contributions				18,747.86
260 Workers' Compensation				253.07
270 Group Insurance – Self-Insurance				9,014.16
292 Health Savings Accounts				1,240.00
Total Personnel Services – Employee Benefits				\$33,454.07
Total 2160 Social Work Services				\$88,552.76

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	153,544.48	66,503.23	1,883.38	221,931.09
Total Personnel Services – Salaries	\$153,544.48	\$66,503.23	\$1,883.38	\$221,931.09
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	347.86	228.86		576.72
220 Social Security Contributions	11,483.94	4,992.94	144.07	16,620.95
230 PSERS Retirement Contributions	52,380.60	22,859.92	640.35	75,880.87
240 Tuition Reimbursement	28,470.94	9,990.14		38,461.08
260 Workers' Compensation	710.57	311.36	8.66	1,030.59
270 Group Insurance – Self-Insurance	56,139.64	23,371.64		79,511.28
292 Health Savings Accounts	5,224.77	2,205.23		7,430.00
299 All Other Employee Benefits	554.50	445.50		1,000.00
Total Personnel Services – Employee Benefits	\$155,312.82	\$64,405.59	\$793.08	\$220,511.49
300 Purchased Professional and Technical Services				
350 Security / Safety Services	4,874.23	4,874.24		9,748.47
360 Employee Training and Development Services			20,197.27	20,197.27
Total Purchased Professional and Technical Services	\$4,874.23	\$4,874.24	\$20,197.27	\$29,945.74
500 Other Purchased Services				
580 Travel	3,386.07	785.68	3,252.72	7,424.47
Total Other Purchased Services	\$3,386.07	\$785.68	\$3,252.72	\$7,424.47
600 Supplies				
610 General Supplies	1,604.39	987.81	4,396.00	6,988.20
640 Books and Periodicals	5,304.97	8,216.96		13,521.93
650 Supplies & Fees – Technology Related	33,658.99	29,591.97	2,631.00	65,881.96
Total Supplies	\$40,568.35	\$38,796.74	\$7,027.00	\$86,392.09
700 Property				
758 Capitalized Technology Software - Original	12,677.58	14,005.56		26,683.14
766 Capitalized Technology Equipment – Replacement	43,781.52	39,480.57		83,262.09
768 Capitalized Technology Software - Replacement	3,287.80	3,287.80	24,921.65	31,497.25
Total Property	\$59,746.90	\$56,773.93	\$24,921.65	\$141,442.48
Total 2200 Support Services – Instructional Staff	\$417,432.85	\$232,139.41	\$58,075.10	\$707,647.36

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2240 Computer-Assisted Instruction Support Services				
300 Purchased Professional and Technical Services				
350 Security / Safety Services	4,874.23	4,874.24		9,748.47
Total Purchased Professional and Technical Services	\$4,874.23	\$4,874.24		\$9,748.47
600 Supplies				
650 Supplies & Fees – Technology Related	29,187.32	25,531.00	2,631.00	57,349.32
Total Supplies	\$29,187.32	\$25,531.00	\$2,631.00	\$57,349.32
700 Property				
758 Capitalized Technology Software - Original	12,677.58	14,005.56		26,683.14
766 Capitalized Technology Equipment – Replacement	43,781.52	39,480.57		83,262.09
768 Capitalized Technology Software - Replacement	3,287.80	3,287.80	24,921.65	31,497.25
Total Property	\$59,746.90	\$56,773.93	\$24,921.65	\$141,442.48
Total 2240 Computer-Assisted Instruction Support Services	\$93,808.45	\$87,179.17	\$27,552.65	\$208,540.27

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	73,961.74		754.20	74,715.94
Total Personnel Services – Salaries	\$73,961.74		\$754.20	\$74,715.94
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	63.00			63.00
220 Social Security Contributions	5,513.56		57.69	5,571.25
230 PSERS Retirement Contributions	25,012.78		256.43	25,269.21
260 Workers' Compensation	337.65		3.47	341.12
270 Group Insurance – Self-Insurance	27,049.68			27,049.68
292 Health Savings Accounts	2,480.00			2,480.00
Total Personnel Services – Employee Benefits	\$60,456.67		\$317.59	\$60,774.26
600 Supplies				
610 General Supplies	537.79			537.79
640 Books and Periodicals	5,304.97	8,216.96		13,521.93
650 Supplies & Fees – Technology Related	1,463.40	1,644.05		3,107.45
Total Supplies	\$7,306.16	\$9,861.01		\$17,167.17
Total 2250 School Library Services	\$141,724.57	\$9,861.01	\$1,071.79	\$152,657.37

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	76,477.24	61,443.84		137,921.08
Total Personnel Services – Salaries	\$76,477.24	\$61,443.84		\$137,921.08
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	284.86	228.86		513.72
220 Social Security Contributions	5,732.81	4,605.89		10,338.70
230 PSERS Retirement Contributions	26,311.92	21,139.70		47,451.62
260 Workers' Compensation	358.52	288.04		646.56
270 Group Insurance – Self-Insurance	29,089.96	23,371.64		52,461.60
292 Health Savings Accounts	2,744.77	2,205.23		4,950.00
299 All Other Employee Benefits	554.50	445.50		1,000.00
Total Personnel Services – Employee Benefits	\$65,077.34	\$52,284.86		\$117,362.20
600 Supplies				
610 General Supplies	400.81	322.03	4,396.00	5,118.84
650 Supplies & Fees – Technology Related	3,008.27	2,416.92		5,425.19
Total Supplies	\$3,409.08	\$2,738.95	\$4,396.00	\$10,544.03
Total 2260 Instruction and Curriculum Development Services	\$144,963.66	\$116,467.65	\$4,396.00	\$265,827.31

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	3,105.50	5,059.39	1,129.18	9,294.07
Total Personnel Services – Salaries	\$3,105.50	\$5,059.39	\$1,129.18	\$9,294.07
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	237.57	387.05	86.38	711.00
230 PSERS Retirement Contributions	1,055.90	1,720.22	383.92	3,160.04
240 Tuition Reimbursement	28,470.94	9,990.14		38,461.08
260 Workers' Compensation	14.40	23.32	5.19	42.91
Total Personnel Services – Employee Benefits	\$29,778.81	\$12,120.73	\$475.49	\$42,375.03
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services			20,197.27	20,197.27
Total Purchased Professional and Technical Services			\$20,197.27	\$20,197.27
500 Other Purchased Services				
580 Travel	3,386.07	785.68	3,252.72	7,424.47
Total Other Purchased Services	\$3,386.07	\$785.68	\$3,252.72	\$7,424.47
600 Supplies				
610 General Supplies	665.79	665.78		1,331.57
Total Supplies	\$665.79	\$665.78		\$1,331.57
Total 2270 Instructional Staff Professional Development Services	\$36,936.17	\$18,631.58	\$25,054.66	\$80,622.41

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	137,546.84	135,686.01	74,261.00	555,746.47
Total Personnel Services – Salaries	\$137,546.84	\$135,686.01	\$74,261.00	\$555,746.47
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	535.66	565.45	397.20	2,530.19
220 Social Security Contributions	10,439.62	11,089.72	5,568.35	42,003.65
230 PSERS Retirement Contributions	46,852.17	47,597.77	25,248.63	174,535.59
260 Workers' Compensation	640.32	672.72	341.64	2,396.38
270 Group Insurance – Self-Insurance	74,645.49	36,555.90	25,714.56	191,075.31
291 Other Retirement Plans	4,580.90	4,045.36		13,131.01
292 Health Savings Accounts	7,420.00	6,015.00	2,480.00	20,795.00
299 All Other Employee Benefits	500.00	1,050.00		1,550.00
Total Personnel Services – Employee Benefits	\$145,614.16	\$107,591.92	\$59,750.38	\$448,017.13
300 Purchased Professional and Technical Services				
330 Other Professional Services				8,850.18
Total Purchased Professional and Technical Services				\$8,850.18
400 Purchased Property Services				
440 Rentals	518.71	1,037.40		1,556.11
Total Purchased Property Services	\$518.71	\$1,037.40		\$1,556.11
500 Other Purchased Services				
520 Insurance – General				105.00
530 Communications	1,875.00	2,625.00		6,770.34
541 Advertising Related to Federal Grant Awards				4,341.04
550 Printing and Binding		2,853.40		7,498.88
580 Travel		65.50		1,027.16
Total Other Purchased Services	\$1,875.00	\$5,543.90		\$19,742.42
600 Supplies				
610 General Supplies	585.95	3,704.95	3,355.89	14,321.99
630 Food				98.89
640 Books and Periodicals		370.21		765.21
Total Supplies	\$585.95	\$4,075.16	\$3,355.89	\$15,186.09
800 Other Objects				
810 Dues and Fees		655.00		6,617.19
890 Miscellaneous Expenditures		2,382.84		2,382.84
Total Other Objects		\$3,037.84		\$9,000.03
Total 2300 Support Services – Administration	\$286,140.66	\$256,972.23	\$137,367.27	\$1,058,098.43

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2310 Board Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				1,000.00
Total Personnel Services – Salaries				\$1,000.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				76.43
230 PSERS Retirement Contributions				340.09
260 Workers’ Compensation				4.42
Total Personnel Services – Employee Benefits				\$420.94
300 Purchased Professional and Technical Services				
330 Other Professional Services				4,274.00
Total Purchased Professional and Technical Services				\$4,274.00
500 Other Purchased Services				
520 Insurance – General				105.00
541 Advertising Related to Federal Grant Awards				4,341.04
Total Other Purchased Services				\$4,446.04
800 Other Objects				
810 Dues and Fees				4,878.19
Total Other Objects				\$4,878.19
Total 2310 Board Services				\$15,019.17

General Fund (10)

2320 Board Treasurer Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

1,000.00

Total Personnel Services – Salaries

\$1,000.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

76.50

230 PSERS Retirement Contributions

340.00

260 Workers' Compensation

4.60

Total Personnel Services – Employee Benefits

\$421.10

Total 2320 Board Treasurer Services

\$1,421.10

General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				45,112.41
Total Personnel Services – Salaries				\$45,112.41
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				2,713.46
Total Personnel Services – Employee Benefits				\$2,713.46
500 Other Purchased Services				
530 Communications				2,270.34
550 Printing and Binding				4,645.48
Total Other Purchased Services				\$6,915.82
600 Supplies				
610 General Supplies				2,173.01
Total Supplies				\$2,173.01
Total 2330 Tax Assessment and Collection Services				\$56,914.70

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General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

4,576.18

Total Purchased Professional and Technical Services

\$4,576.18

Total 2350 Legal and Accounting Services

\$4,576.18

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 161,140.21

Total Personnel Services – Salaries \$161,140.21

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 1,031.88

220 Social Security Contributions 12,039.57

230 PSERS Retirement Contributions 54,156.93

260 Workers' Compensation 732.68

270 Group Insurance – Self-Insurance 54,159.36

291 Other Retirement Plans 4,504.75

292 Health Savings Accounts 4,880.00

Total Personnel Services – Employee Benefits \$131,505.17

500 Other Purchased Services

580 Travel 961.66

Total Other Purchased Services \$961.66

600 Supplies

610 General Supplies 4,502.19

630 Food 98.89

640 Books and Periodicals 395.00

Total Supplies \$4,996.08

800 Other Objects

810 Dues and Fees 1,084.00

Total Other Objects \$1,084.00

Total 2360 Office of the Superintendent / Executive Director Services \$299,687.12

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	137,546.84	135,686.01	74,261.00	347,493.85
Total Personnel Services – Salaries	\$137,546.84	\$135,686.01	\$74,261.00	\$347,493.85
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	535.66	565.45	397.20	1,498.31
220 Social Security Contributions	10,439.62	11,089.72	5,568.35	27,097.69
230 PSERS Retirement Contributions	46,852.17	47,597.77	25,248.63	119,698.57
260 Workers' Compensation	640.32	672.72	341.64	1,654.68
270 Group Insurance – Self-Insurance	74,645.49	36,555.90	25,714.56	136,915.95
291 Other Retirement Plans	4,580.90	4,045.36		8,626.26
292 Health Savings Accounts	7,420.00	6,015.00	2,480.00	15,915.00
299 All Other Employee Benefits	500.00	1,050.00		1,550.00
Total Personnel Services – Employee Benefits	\$145,614.16	\$107,591.92	\$59,750.38	\$312,956.46
400 Purchased Property Services				
440 Rentals	518.71	1,037.40		1,556.11
Total Purchased Property Services	\$518.71	\$1,037.40		\$1,556.11
500 Other Purchased Services				
530 Communications	1,875.00	2,625.00		4,500.00
550 Printing and Binding		2,853.40		2,853.40
580 Travel		65.50		65.50
Total Other Purchased Services	\$1,875.00	\$5,543.90		\$7,418.90
600 Supplies				
610 General Supplies	585.95	3,704.95	3,355.89	7,646.79
640 Books and Periodicals		370.21		370.21
Total Supplies	\$585.95	\$4,075.16	\$3,355.89	\$8,017.00
800 Other Objects				
810 Dues and Fees		655.00		655.00
890 Miscellaneous Expenditures		2,382.84		2,382.84
Total Other Objects		\$3,037.84		\$3,037.84
Total 2380 Office of the Principal Services	\$286,140.66	\$256,972.23	\$137,367.27	\$680,480.16

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				140,932.34
Total Personnel Services – Salaries				\$140,932.34
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				126.00
220 Social Security Contributions				10,316.14
230 PSERS Retirement Contributions				45,333.62
260 Workers' Compensation				630.16
270 Group Insurance – Self-Insurance				54,099.36
292 Health Savings Accounts				4,960.00
Total Personnel Services – Employee Benefits				\$115,465.28
300 Purchased Professional and Technical Services				
330 Other Professional Services				4,753.00
Total Purchased Professional and Technical Services				\$4,753.00
600 Supplies				
610 General Supplies				7,743.74
650 Supplies & Fees – Technology Related				39.00
Total Supplies				\$7,782.74
Total 2400 Support Services – Pupil Health				\$268,933.36

General Fund (10)

2420 Medical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				140,932.34
Total Personnel Services – Salaries				\$140,932.34
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				126.00
220 Social Security Contributions				10,316.14
230 PSERS Retirement Contributions				45,333.62
260 Workers' Compensation				630.16
270 Group Insurance – Self-Insurance				54,099.36
292 Health Savings Accounts				4,960.00
Total Personnel Services – Employee Benefits				\$115,465.28
300 Purchased Professional and Technical Services				
330 Other Professional Services				4,753.00
Total Purchased Professional and Technical Services				\$4,753.00
600 Supplies				
610 General Supplies				7,743.74
650 Supplies & Fees – Technology Related				39.00
Total Supplies				\$7,782.74
Total 2420 Medical Services				\$268,933.36

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				159,923.27
Total Personnel Services – Salaries				\$159,923.27
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				913.92
220 Social Security Contributions				12,036.95
230 PSERS Retirement Contributions				54,766.89
260 Workers' Compensation				746.85
270 Group Insurance – Self-Insurance				57,556.56
291 Other Retirement Plans				2,984.33
292 Health Savings Accounts				6,080.00
299 All Other Employee Benefits				1,300.00
Total Personnel Services – Employee Benefits				\$136,385.50
300 Purchased Professional and Technical Services				
330 Other Professional Services				36,591.20
Total Purchased Professional and Technical Services				\$36,591.20
400 Purchased Property Services				
440 Rentals				518.69
Total Purchased Property Services				\$518.69
500 Other Purchased Services				
520 Insurance – General				400.00
550 Printing and Binding				640.17
580 Travel				23.84
Total Other Purchased Services				\$1,064.01
600 Supplies				
610 General Supplies				1,619.14
Total Supplies				\$1,619.14
800 Other Objects				
810 Dues and Fees				582.00
Total Other Objects				\$582.00
Total 2500 Support Services – Business				\$336,683.81

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2510 Fiscal Services				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				159,923.27
Total Personnel Services – Salaries				\$159,923.27
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				913.92
220 Social Security Contributions				12,036.95
230 PSERS Retirement Contributions				54,766.89
260 Workers' Compensation				746.85
270 Group Insurance – Self-Insurance				57,556.56
291 Other Retirement Plans				2,984.33
292 Health Savings Accounts				6,080.00
299 All Other Employee Benefits				1,300.00
Total Personnel Services – Employee Benefits				\$136,385.50
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				36,591.20
Total Purchased Professional and Technical Services				\$36,591.20
400 <u>Purchased Property Services</u>				
440 Rentals				518.69
Total Purchased Property Services				\$518.69
500 <u>Other Purchased Services</u>				
520 Insurance – General				400.00
550 Printing and Binding				640.17
580 Travel				23.84
Total Other Purchased Services				\$1,064.01
600 <u>Supplies</u>				
610 General Supplies				1,619.14
Total Supplies				\$1,619.14
800 <u>Other Objects</u>				
810 Dues and Fees				582.00
Total Other Objects				\$582.00
Total 2510 Fiscal Services				\$336,683.81

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				159,923.27
Total Personnel Services – Salaries				\$159,923.27
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				913.92
220 Social Security Contributions				12,036.95
230 PSERS Retirement Contributions				54,766.89
260 Workers' Compensation				746.85
270 Group Insurance – Self-Insurance				57,556.56
291 Other Retirement Plans				2,984.33
292 Health Savings Accounts				6,080.00
299 All Other Employee Benefits				1,300.00
Total Personnel Services – Employee Benefits				\$136,385.50
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				36,591.20
Total Purchased Professional and Technical Services				\$36,591.20
400 <u>Purchased Property Services</u>				
440 Rentals				518.69
Total Purchased Property Services				\$518.69
500 <u>Other Purchased Services</u>				
520 Insurance – General				400.00
550 Printing and Binding				640.17
580 Travel				23.84
Total Other Purchased Services				\$1,064.01
600 <u>Supplies</u>				
610 General Supplies				1,619.14
Total Supplies				\$1,619.14
800 <u>Other Objects</u>				
810 Dues and Fees				582.00
Total Other Objects				\$582.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$336,683.81

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General Fund (10)

2600 Operation and Maintenance of Plant Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 390,684.38

Total Personnel Services – Salaries \$390,684.38

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 614.52

220 Social Security Contributions 30,088.19

230 PSERS Retirement Contributions 122,899.03

260 Workers' Compensation 1,854.30

270 Group Insurance – Self-Insurance 145,470.12

291 Other Retirement Plans 7,035.57

292 Health Savings Accounts 18,455.00

299 All Other Employee Benefits 2,950.00

Total Personnel Services – Employee Benefits \$329,366.73

300 Purchased Professional and Technical Services

330 Other Professional Services 6,175.00

390 Other Purchased Professional and Technical Services 1,460.00

Total Purchased Professional and Technical Services \$7,635.00

400 Purchased Property Services

410 Cleaning Services 22,668.81

420 Utility Services 132,793.09

430 Repairs and Maintenance Services 121,502.35

440 Rentals 20,333.06

Total Purchased Property Services \$297,297.31

500 Other Purchased Services

521 Fire Insurance 1,386.00

523 General Property and Liability Insurance 53,723.00

529 Other Insurance 8,200.00 14,960.00

530 Communications 8,362.29

580 Travel 481.55

Total Other Purchased Services \$8,200.00 \$78,912.84

600 Supplies

610 General Supplies 29,567.81 34,960.21 1,872.19 66,400.21

620 Energy 53,578.89

Total Supplies \$29,567.81 \$34,960.21 \$1,872.19 \$119,979.10

700 Property

752 Capital Equipment – Original and Additional 4,800.00 4,800.00

762 Capitalized Equipment - Replacement 56,965.54

Total Property \$4,800.00 \$61,765.54

800 Other Objects

810 Dues and Fees 168.00

Total Other Objects \$168.00

Total 2600 Operation and Maintenance of Plant Services \$29,567.81 \$34,960.21 \$14,872.19 \$1,285,808.90

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries				
100 Personnel Services – Salaries				56,068.35
Total Personnel Services – Salaries				\$56,068.35
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				316.44
220 Social Security Contributions				4,194.74
230 PSERS Retirement Contributions				19,146.69
260 Workers' Compensation				262.34
270 Group Insurance – Self-Insurance				25,714.56
291 Other Retirement Plans				2,374.41
292 Health Savings Accounts				2,480.00
299 All Other Employee Benefits				750.00
Total Personnel Services – Employee Benefits				\$55,239.18
500 Other Purchased Services				
580 Travel				481.55
Total Other Purchased Services				\$481.55
800 Other Objects				
810 Dues and Fees				168.00
Total Other Objects				\$168.00
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$111,957.08

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				56,068.35
Total Personnel Services – Salaries				\$56,068.35
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				316.44
220 Social Security Contributions				4,194.74
230 PSERS Retirement Contributions				19,146.69
260 Workers' Compensation				262.34
270 Group Insurance – Self-Insurance				25,714.56
291 Other Retirement Plans				2,374.41
292 Health Savings Accounts				2,480.00
299 All Other Employee Benefits				750.00
Total Personnel Services – Employee Benefits				\$55,239.18
500 <u>Other Purchased Services</u>				
580 Travel				481.55
Total Other Purchased Services				\$481.55
800 <u>Other Objects</u>				
810 Dues and Fees				168.00
Total Other Objects				\$168.00
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$111,957.08

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				307,826.03
Total Personnel Services – Salaries				\$307,826.03
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				298.08
220 Social Security Contributions				23,843.85
230 PSERS Retirement Contributions				103,752.34
260 Workers' Compensation				1,468.73
270 Group Insurance – Self-Insurance				119,755.56
291 Other Retirement Plans				4,661.16
292 Health Savings Accounts				15,975.00
299 All Other Employee Benefits				2,200.00
Total Personnel Services – Employee Benefits				\$271,954.72
300 Purchased Professional and Technical Services				
330 Other Professional Services				6,175.00
Total Purchased Professional and Technical Services				\$6,175.00
400 Purchased Property Services				
410 Cleaning Services				22,668.81
420 Utility Services				132,793.09
430 Repairs and Maintenance Services				121,502.35
440 Rentals				20,333.06
Total Purchased Property Services				\$297,297.31
500 Other Purchased Services				
521 Fire Insurance				1,386.00
523 General Property and Liability Insurance				53,723.00
529 Other Insurance			8,200.00	14,960.00
530 Communications				8,362.29
Total Other Purchased Services			\$8,200.00	\$78,431.29
600 Supplies				
610 General Supplies	26,077.73	31,536.44	1,872.19	59,486.36
620 Energy				53,578.89
Total Supplies	\$26,077.73	\$31,536.44	\$1,872.19	\$113,065.25
700 Property				
752 Capital Equipment – Original and Additional			4,800.00	4,800.00
762 Capitalized Equipment - Replacement				56,965.54
Total Property			\$4,800.00	\$61,765.54
Total 2620 Operation of Buildings Services	\$26,077.73	\$31,536.44	\$14,872.19	\$1,136,515.14

General Fund (10)

2660 Safety and Security Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 26,790.00

Total Personnel Services – Salaries **\$26,790.00**

200 Personnel Services – Employee Benefits

220 Social Security Contributions 2,049.60

260 Workers' Compensation 123.23

Total Personnel Services – Employee Benefits **\$2,172.83**

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services 1,460.00

Total Purchased Professional and Technical Services **\$1,460.00**

600 Supplies

610 General Supplies 6,913.85

Total Supplies **\$6,913.85**

Total 2660 Safety and Security Services **\$37,336.68**

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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			7,203.60	973,678.62
516 Student Transportation Services From the IU				22,850.04
Total Other Purchased Services			\$7,203.60	\$996,528.66
600 Supplies				
610 General Supplies				9,747.34
Total Supplies				\$9,747.34
Total 2700 Student Transportation Services			\$7,203.60	\$1,006,276.00

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General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

7,203.60

934,229.48

516 Student Transportation Services From the IU

22,850.04

Total Other Purchased Services

\$7,203.60

\$957,079.52

600 Supplies

610 General Supplies

9,747.34

Total Supplies

\$9,747.34

Total 2720 Vehicle Operation Services

\$7,203.60

\$966,826.86

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

39,449.14

Total Other Purchased Services

\$39,449.14

Total 2750 Nonpublic Transportation

\$39,449.14

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2800 Support Services – Central				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				142,385.15
Total Personnel Services – Salaries				\$142,385.15
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				762.48
220 Social Security Contributions				10,852.13
230 PSERS Retirement Contributions				48,088.52
260 Workers' Compensation				662.71
270 Group Insurance – Self-Insurance				54,099.36
291 Other Retirement Plans				1,515.93
292 Health Savings Accounts				4,960.00
Total Personnel Services – Employee Benefits				\$120,941.13
500 Other Purchased Services				
530 Communications				1,500.00
Total Other Purchased Services				\$1,500.00
800 Other Objects				
810 Dues and Fees				140.00
Total Other Objects				\$140.00
Total 2800 Support Services – Central				\$264,966.28

General Fund (10)

2810 Planning, Research, Development and Evaluation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

142,385.15

Total Personnel Services – Salaries

\$142,385.15

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

762.48

220 Social Security Contributions

10,852.13

230 PSERS Retirement Contributions

48,088.52

260 Workers' Compensation

662.71

270 Group Insurance – Self-Insurance

54,099.36

291 Other Retirement Plans

1,515.93

292 Health Savings Accounts

4,960.00

Total Personnel Services – Employee Benefits

\$120,941.13

Total 2810 Planning, Research, Development and Evaluation Services

\$263,326.28

General Fund (10)

2820 Information Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

530 Communications

1,500.00

Total Other Purchased Services

\$1,500.00

Total 2820 Information Services

\$1,500.00

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General Fund (10)

2823 Public Information Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

530 Communications

1,500.00

Total Other Purchased Services

\$1,500.00

Total 2823 Public Information Services

\$1,500.00

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General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

140.00

Total Other Objects

\$140.00

Total 2830 Staff Services

\$140.00

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General Fund (10)

2832 Recruitment and Placement Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

140.00

Total Other Objects

\$140.00

Total 2832 Recruitment and Placement Services

\$140.00

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General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

30,004.19

Total Other Purchased Services

\$30,004.19

Total 2900 Other Support Services

\$30,004.19

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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

30,004.19

Total Other Purchased Services

\$30,004.19

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$30,004.19

General Fund (10)

3000 Operation of Non-Instructional Services	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	144,356.00
Total Personnel Services – Salaries	\$144,356.00
200 Personnel Services – Employee Benefits	
220 Social Security Contributions	11,119.74
230 PSERS Retirement Contributions	36,999.93
260 Workers' Compensation	668.49
Total Personnel Services – Employee Benefits	\$48,788.16
300 Purchased Professional and Technical Services	
330 Other Professional Services	29,670.00
390 Other Purchased Professional and Technical Services	30,805.74
Total Purchased Professional and Technical Services	\$60,475.74
400 Purchased Property Services	
430 Repairs and Maintenance Services	1,184.93
Total Purchased Property Services	\$1,184.93
500 Other Purchased Services	
510 Student Transportation Services	44,599.79
580 Travel	2,235.44
Total Other Purchased Services	\$46,835.23
600 Supplies	
610 General Supplies	24,672.93
Total Supplies	\$24,672.93
700 Property	
739 Leases - Other	104,850.00
Total Property	\$104,850.00
800 Other Objects	
810 Dues and Fees	9,195.00
860 Grants To Municipal and Community Service Organizations	3,350.00
Total Other Objects	\$12,545.00
Total 3000 Operation of Non-Instructional Services	\$443,707.99

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3200 Student Activities				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				144,356.00
Total Personnel Services – Salaries				\$144,356.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				11,119.74
230 PSERS Retirement Contributions				36,999.93
260 Workers’ Compensation				668.49
Total Personnel Services – Employee Benefits				\$48,788.16
300 Purchased Professional and Technical Services				
330 Other Professional Services				29,670.00
390 Other Purchased Professional and Technical Services				30,805.74
Total Purchased Professional and Technical Services				\$60,475.74
400 Purchased Property Services				
430 Repairs and Maintenance Services				1,184.93
Total Purchased Property Services				\$1,184.93
500 Other Purchased Services				
510 Student Transportation Services				44,599.79
580 Travel				2,235.44
Total Other Purchased Services				\$46,835.23
600 Supplies				
610 General Supplies				24,672.93
Total Supplies				\$24,672.93
700 Property				
739 Leases - Other				104,850.00
Total Property				\$104,850.00
800 Other Objects				
810 Dues and Fees				9,195.00
Total Other Objects				\$9,195.00
Total 3200 Student Activities				\$440,357.99

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General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

800 Other Objects

860 Grants To Municipal and Community Service Organizations

1,950.00

3,350.00

Total Other Objects

\$1,950.00

\$3,350.00

Total 3300 Community Services

\$1,950.00

\$3,350.00

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services

27,487.00

Total Purchased Property Services

\$27,487.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$27,487.00

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
4600 Existing Building Improvement Services				
400 <u>Purchased Property Services</u>				
450 Construction Services			27,487.00	27,487.00
Total Purchased Property Services			\$27,487.00	\$27,487.00
Total 4600 Existing Building Improvement Services			\$27,487.00	\$27,487.00

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General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 96,601.01

Total Other Objects \$96,601.01

900 Other Uses of Funds

910 Redemption of Principal 619,331.50

920 Authority Obligations 75,308.30

932 Capital Reserve Fund Transfers Applicable To Fund 32 2,141,000.00

939 Other Fund Transfers 9,204.51

Total Other Uses of Funds \$2,844,844.31

Total 5000 Other Expenditures and Financing Uses \$2,941,445.32

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				96,601.01
Total Other Objects				\$96,601.01
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				619,331.50
920 Authority Obligations				75,308.30
Total Other Uses of Funds				\$694,639.80
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$791,240.81

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General Fund (10)

5110 Debt Service

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

90,574.01

Total Other Objects

\$90,574.01

900 Other Uses of Funds

910 Redemption of Principal

600,000.00

920 Authority Obligations

75,308.30

Total Other Uses of Funds

\$675,308.30

Total 5110 Debt Service

\$765,882.31

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				6,027.00
Total Other Objects				\$6,027.00
900 Other Uses of Funds				
910 Redemption of Principal				19,331.50
Total Other Uses of Funds				\$19,331.50
Total 5140 Leases and Other Right-to-Use Arrangements				\$25,358.50

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General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

2,141,000.00

939 Other Fund Transfers

9,204.51

Total Other Uses of Funds

\$2,150,204.51

Total 5200 Interfund Transfers – Out

\$2,150,204.51

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General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

2,141,000.00

Total Other Uses of Funds

\$2,141,000.00

Total 5230 Capital Projects Fund Transfers

\$2,141,000.00

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5250 Enterprise Fund Transfers				
900 Other Uses of Funds				
939 Other Fund Transfers				1,648.00
Total Other Uses of Funds				\$1,648.00
Total 5250 Enterprise Fund Transfers				\$1,648.00

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General Fund (10)

5270 Trust and Custodial Fund Transfer

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

7,556.51

Total Other Uses of Funds

\$7,556.51

Total 5270 Trust and Custodial Fund Transfer

\$7,556.51

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Student Sponsored Activity Fund (21)

1000 Instruction	<u>Total</u>
800 <u>Other Objects</u>	
890 Miscellaneous Expenditures	74,844.00
Total Other Objects	\$74,844.00
Total 1000 Instruction	\$74,844.00

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Student Sponsored Activity Fund (21)

1100 Regular Programs – Elementary / Secondary

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

74,844.00

Total Other Objects

\$74,844.00

Total 1100 Regular Programs – Elementary / Secondary

\$74,844.00

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Student Sponsored Activity Fund (21)

1110 Regular Programs

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

74,844.00

Total Other Objects

\$74,844.00

Total 1110 Regular Programs

\$74,844.00

Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

3,650.00

Total Purchased Professional and Technical Services

\$3,650.00

400 Purchased Property Services

430 Repairs and Maintenance Services

62,868.50

450 Construction Services

1,483,117.50

Total Purchased Property Services

\$1,545,986.00

700 Property

762 Capitalized Equipment - Replacement

52,036.00

Total Property

\$52,036.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$1,601,672.00

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Capital Reserve Fund - § 1431 (32)

4200 Existing Site Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

9,800.00

Total Purchased Property Services

\$9,800.00

Total 4200 Existing Site Improvement Services

\$9,800.00

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Capital Reserve Fund - § 1431 (32)

4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

3,650.00

Total Purchased Professional and Technical Services

\$3,650.00

Total 4300 Architecture and Engineering Services / Educational Specifications Development – Original and Additional

\$3,650.00

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Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

53,068.50

450 Construction Services

1,483,117.50

Total Purchased Property Services

\$1,536,186.00

700 Property

762 Capitalized Equipment - Replacement

52,036.00

Total Property

\$52,036.00

Total 4600 Existing Building Improvement Services

\$1,588,222.00

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	7,312,542.12	74,844.00			
1200 Special Programs - Elementary / Secondary	2,069,014.68				
1300 Vocational Education	349,363.08				
1400 Other Instructional Programs - Elementary / Secondary	11,299.51				
1700 Higher Education Programs for Secondary Students	12,792.13				
1800 Pre-Kindergarten	363,510.44				
Total Instruction	\$10,118,521.96	\$74,844.00			
2000 Support Services					
2100 Support Services - Students	585,191.39				
2200 Support Services - Instructional Staff	707,647.36				
2300 Support Services - Administration	1,058,098.43				
2400 Support Services - Pupil Health	268,933.36				
2500 Support Services - Business	336,683.81				
2600 Operation and Maintenance of Plant Services	1,285,808.90				
2700 Student Transportation Services	1,006,276.00				
2800 Support Services - Central	264,966.28				
2900 Other Support Services	30,004.19				
Total Support Services	\$5,543,609.72				
3000 Operation of Non-Instructional Services					
3200 Student Activities	440,357.99				
3300 Community Services	3,350.00				
Total Operation of Non-Instructional Services	\$443,707.99				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional					
4600 Existing Building Improvement Services	27,487.00				
Total Facilities Acquisition, Construction and Improvement Services	\$27,487.00				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	791,240.81				
5200 Interfund Transfers - Out	2,150,204.51				
Total Other Expenditures and Financing Uses	\$2,941,445.32				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$19,074,771.99	\$74,844.00			

	<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					
1700 Higher Education Programs for Secondary Students					
1800 Pre-Kindergarten					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services					
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services			9,800.00		
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional			3,650.00		
4600 Existing Building Improvement Services			1,588,222.00		
Total Facilities Acquisition, Construction and Improvement Services			\$1,601,672.00		
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			\$1,601,672.00		

	<u>Total</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,387,386.12
1200 Special Programs - Elementary / Secondary	2,069,014.68
1300 Vocational Education	349,363.08
1400 Other Instructional Programs - Elementary / Secondary	11,299.51
1700 Higher Education Programs for Secondary Students	12,792.13
1800 Pre-Kindergarten	363,510.44
Total Instruction	\$10,193,365.96
2000 Support Services	
2100 Support Services - Students	585,191.39
2200 Support Services - Instructional Staff	707,647.36
2300 Support Services - Administration	1,058,098.43
2400 Support Services - Pupil Health	268,933.36
2500 Support Services - Business	336,683.81
2600 Operation and Maintenance of Plant Services	1,285,808.90
2700 Student Transportation Services	1,006,276.00
2800 Support Services - Central	264,966.28
2900 Other Support Services	30,004.19
Total Support Services	\$5,543,609.72
3000 Operation of Non-Instructional Services	
3200 Student Activities	440,357.99
3300 Community Services	3,350.00
Total Operation of Non-Instructional Services	\$443,707.99
4000 Facilities Acquisition, Construction and Improvement Services	
4200 Existing Site Improvement Services	9,800.00
4300 Architecture and Engineering Services / Educational Specifications Development - Original and Additional	3,650.00
4600 Existing Building Improvement Services	1,615,709.00
Total Facilities Acquisition, Construction and Improvement Services	\$1,629,159.00
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	791,240.81
5200 Interfund Transfers - Out	2,150,204.51
Total Other Expenditures and Financing Uses	\$2,941,445.32
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$20,751,287.99

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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	6,657,714.03
Total Federally Funded salaries subject to PSERS withholding	756,004.38
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	304,562.00
Expenditures Funded with Carry over Title I Funds	21,955.25
	<hr/>
Total Title I Expenditure Data	\$326,517.25
	<hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	66,377.61
	<hr/>

Title V Revenue Data

Amount Description	Amount
Revenue from Title V-B-2: Rural and Low-Income School Programs	21,659.00
	<hr/>

1.	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	2,856,523.68
2.	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	1,246,066.98
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.	190,084.46
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.	319,805.16
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.	169,632.63
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	130,256.00
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> See list of exclusions in the note below.	60,290.79

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			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	1,980,096.85	257,246.52	2,237,343.37
	272 Self-Insurance Dental Benefits	55,669.21	8,522.52	64,191.73
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$2,035,766.06	\$265,769.04	\$2,301,535.10
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	52,299.84	869.00	53,168.84
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$52,299.84	\$869.00	\$53,168.84
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		\$2,088,065.90	\$266,638.04	\$2,354,703.94

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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	49,081.44	237,844.57	286,926.01	46,242.08	213,268.34	259,510.42
2140 Psychological Services	103,409.17	5,442.59	108,851.76	104,737.49	5,512.50	110,249.99
2150 Speech Pathology and Audiology Services	122,768.80		122,768.80	126,878.22		126,878.22
2160 Social Work Services	53,007.93	35,338.62	88,346.55	53,131.66	35,421.10	88,552.76
2260 Instruction and Curriculum Development Services	276,655.85		276,655.85	265,827.31		265,827.31
2350 Legal and Accounting Services		12,188.00	12,188.00		4,576.18	4,576.18
2420 Medical Services	42,107.75	214,669.59	256,777.34	48,356.61	220,576.75	268,933.36
2440 Nursing Services						
2700 Student Transportation Services	200,901.45	785,987.54	986,888.99	208,627.57	797,648.43	1,006,276.00
Total	\$847,932.39	\$1,291,470.91	\$2,139,403.30	\$853,800.94	\$1,277,003.30	\$2,130,804.24

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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		6,035,000.00	375,112.50				22,143,335.00	28,553,447.50
2. Additional Debt Incurred During Year				104,850.00				104,850.00
3. Retirements and Repayments		600,000.00	75,308.30	19,331.50			1,466,845.50	2,161,485.30
4. Debt at End of Fiscal Year		5,435,000.00	299,804.20	85,518.50			20,676,489.50	26,496,812.20
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		5,435,000.00	299,804.20	85,518.50			20,676,489.50	26,496,812.20
7. Current Portion P&I - Due within 1 year		688,926.25	83,241.87	30,430.20				802,598.32
8. Interest Paid during current fiscal year		80,036.25	8,031.51	6,027.00				94,094.76

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

- 1. Debt at Beginning of Fiscal Year
- 2. Additional Debt Incurred During Year
- 3. Retirements and Repayments
- 4. Debt at End of Fiscal Year
- 5. Accreted Interest at End Of Fiscal Year
- 6. Total Debt and Accreted Interest
- 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	600,000.00	75,308.30	90,574.01	765,882.31	
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	19,331.50		6,027.00	25,358.50	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$619,331.50	\$75,308.30	\$96,601.01	\$791,240.81	

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	10/2021	5,515,000.00		80,000.00	5,435,000.00	688,926.25	73,926.25	
General Obligation Bonds/Notes – CIB	03/2018	520,000.00		520,000.00			6,110.00	
Authority Building Obligations – CIB	06/2015	375,112.50		75,308.30	299,804.20	83,241.87	8,031.51	
Leases and Other Right to Use Arrangements			104,850.00	19,331.50	85,518.50	30,430.20	6,027.00	
Compensated Absences		107,190.00		8,102.50	99,087.50			
Other Post-Employment Benefits (OPEB)		2,030,145.00		359,743.00	1,670,402.00			
Net Pension Liability		20,006,000.00		1,099,000.00	18,907,000.00			
Totals for Debt Entered:		\$28,553,447.50	\$104,850.00	\$2,161,485.30	\$26,496,812.20	\$802,598.32	\$94,094.76	

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General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	936,689.70
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$936,689.70

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	13,590.23	18,159.32	31,749.55
5 Other Local Education Agencies	77,873.04		77,873.04
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	251,470.09	265,910.74	517,380.83
8 Career and Technology Centers	199,797.60	109,888.68	309,686.28
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$542,730.96	\$393,958.74	\$936,689.70

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 173,568.75

Total Personnel Services – Salaries

\$173,568.75

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 88.32

220 Social Security Contributions 13,317.85

230 PSERS Retirement Contributions 57,224.26

270 Group Insurance – Self-Insurance 53,168.84

292 Health Savings Accounts 4,940.00

299 All Other Employee Benefits 1,200.00

Total Personnel Services – Employee Benefits

\$129,939.27

400 Purchased Property Services

430 Repairs and Maintenance Services 4,518.01

Total Purchased Property Services

\$4,518.01

500 Other Purchased Services

540 Advertising 245.10

570 Food Service Management 141,435.99

Total Other Purchased Services

\$141,681.09

600 Supplies

610 General Supplies 26,028.14

630 Food 246,472.25

650 Supplies & Fees – Technology Related 2,585.00

Total Supplies

\$275,085.39

700 Property

740 Depreciation 27,138.67

Total Property

\$27,138.67

800 Other Objects

800 Other Objects 60.00

Total Other Objects

\$60.00

Total 3000 Operation of Non-Instructional Services

\$751,991.18

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				173,568.75
Total Personnel Services – Salaries				\$173,568.75
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				88.32
220 Social Security Contributions				13,317.85
230 PSERS Retirement Contributions				57,224.26
270 Group Insurance – Self-Insurance				53,168.84
292 Health Savings Accounts				4,940.00
299 All Other Employee Benefits				1,200.00
Total Personnel Services – Employee Benefits				\$129,939.27
400 Purchased Property Services				
430 Repairs and Maintenance Services				4,518.01
Total Purchased Property Services				\$4,518.01
500 Other Purchased Services				
540 Advertising				245.10
570 Food Service Management				141,435.99
Total Other Purchased Services				\$141,681.09
600 Supplies				
610 General Supplies				26,028.14
630 Food				246,472.25
650 Supplies & Fees – Technology Related				2,585.00
Total Supplies				\$275,085.39
700 Property				
740 Depreciation				27,138.67
Total Property				\$27,138.67
800 Other Objects				
800 Other Objects				60.00
Total Other Objects				\$60.00
Total 3100 Food Services				\$751,991.18

	<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	751,991.18				751,991.18
Total Operation of Non-Instructional Services	\$751,991.18				\$751,991.18
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$751,991.18				\$751,991.18

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Smethport Area EI Sch	3116	1,794,961.00	299,691.00	4,190,622.00	699,677.00	747,404.00	189,862.00	7,922,217.00	
	Smethport Area JSJS	3117	1,452,723.00	337,349.00	3,391,614.00	787,595.00	657,780.00	166,333.00	6,793,394.00	
Total			3,247,684.00	637,040.00	7,582,236.00	1,487,272.00	1,405,184.00	356,195.00	14,715,611.00	