

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

(814)887-5543

Ext :

Contact Person

Contact Person Telephone Number

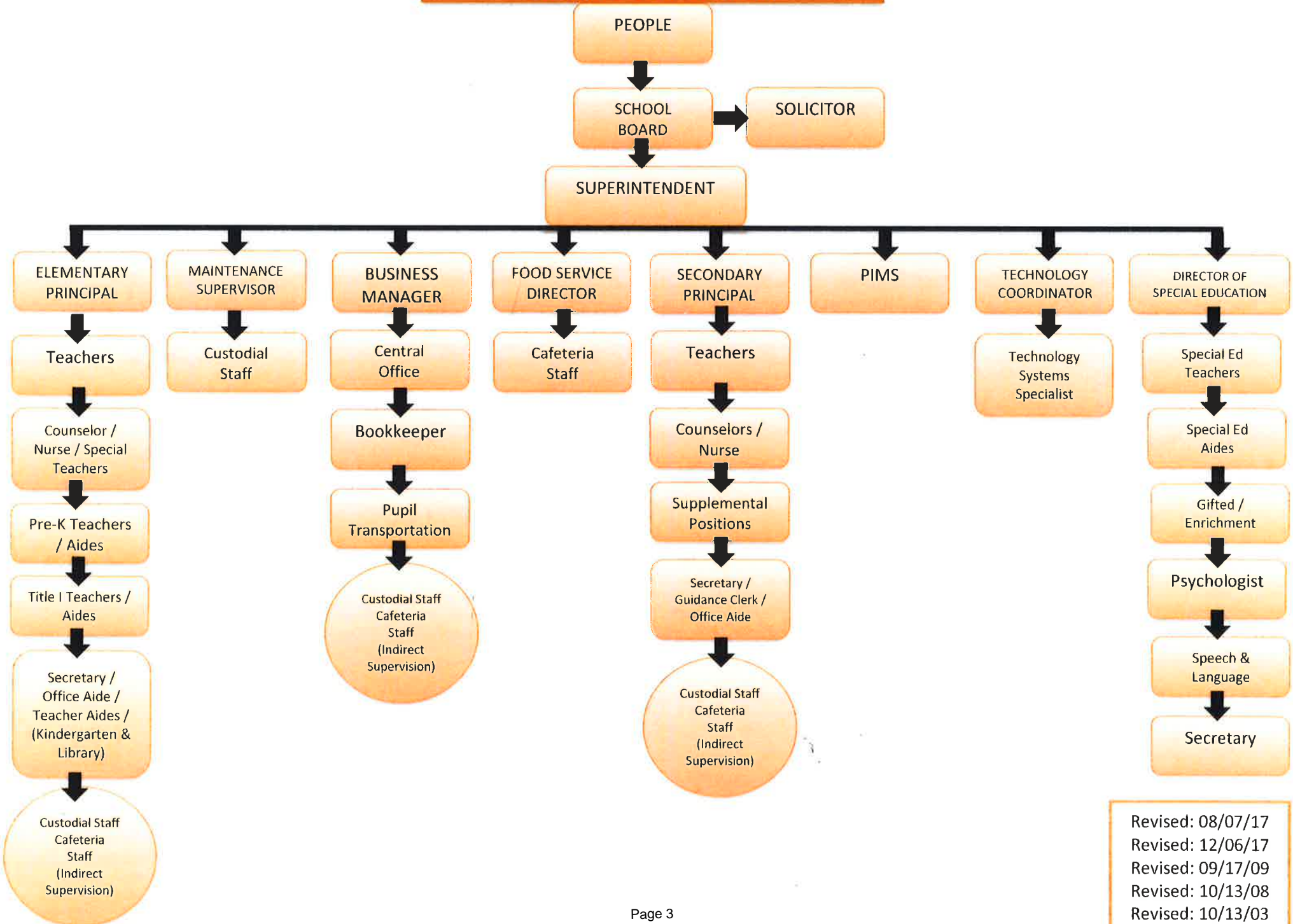
jwagner@smethportschools.com

(814)887-5544

Contact Person E-mail Address

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

622

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

Val Number	Description	Justification
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>

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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>
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			

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

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
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		<u>Total Governmental</u> <u>Funds</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		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
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)				

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

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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	

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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	

LEA : 109427503 Smethport Area SD

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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>
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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LEA : 109427503 Smethport Area SD

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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	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	
<hr/>					
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)	
<hr/>					

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</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		<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		<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</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			

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u>	<u>Fiduciary Component Units</u>	<u>Total Fiduciary Funds</u>
		<u>(89)</u>	<u>(98)</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

LEA : 109427503 Smethport Area SD

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</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					

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Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u>
		<u>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

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
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 <u>In Current Year</u>			
<u>Revenue from State Sources</u>				
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			
<u>Other Financing Sources</u>				
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				

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
8000 Revenue from Federal Sources					
8515 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

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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>
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				

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	<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)

1000 Instruction	Total
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	4,719,102.59
Total Personnel Services – Salaries	\$4,719,102.59
200 <u>Personnel Services – Employee Benefits</u>	
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 <u>Purchased Professional and Technical Services</u>	
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 <u>Other Purchased Services</u>	
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 <u>Supplies</u>	
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 <u>Property</u>	
752 Capital Equipment – Original and Additional	7,695.00
Total Property	\$7,695.00
800 <u>Other Objects</u>	
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
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 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other		1,632.00		1,632.00
Total Purchased Professional and Technical Services		\$1,632.00		\$1,632.00
500 <u>Other Purchased Services</u>				
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 <u>Supplies</u>				
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 <u>Property</u>				
752 Capital Equipment – Original and Additional			7,695.00	7,695.00
Total Property			\$7,695.00	\$7,695.00
800 <u>Other Objects</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			677,767.38	677,767.38
Total Personnel Services – Salaries			\$677,767.38	\$677,767.38
200 <u>Personnel Services – Employee Benefits</u>				
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 <u>Supplies</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1200 Special Programs – Elementary / Secondary

	Elementary	Secondary	Federal	Total
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
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 <u>Personnel Services – Employee Benefits</u>				
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 <u>Other Purchased Services</u>				
510 Student Transportation Services	153.52	191.18		344.70
Total Other Purchased Services	\$153.52	\$191.18		\$344.70
600 <u>Supplies</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
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 <u>Personnel Services – Employee Benefits</u>				
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 <u>Other Purchased Services</u>				
510 Student Transportation Services	414.92			414.92
Total Other Purchased Services	\$414.92			\$414.92
600 <u>Supplies</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
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 <u>Personnel Services – Employee Benefits</u>				
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 <u>Other Purchased Services</u>				
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 <u>Supplies</u>				
610 General Supplies	364.90	351.18		716.08
Total Supplies	\$364.90	\$351.18		\$716.08
800 <u>Other Objects</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
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 <u>Personnel Services – Employee Benefits</u>				
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 <u>Supplies</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1243 Gifted Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
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 <u>Personnel Services – Employee Benefits</u>				
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 <u>Other Purchased Services</u>				
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 <u>Supplies</u>				
610 General Supplies	152.58	122.58		275.16
Total Supplies	\$152.58	\$122.58		\$275.16
800 <u>Other Objects</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1290 Special Programs - Other Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
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 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Professional and Technical Services</u>				
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 <u>Other Purchased Services</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1300 Vocational Education

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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500 Other Purchased Services

510 Student Transportation Services	39,676.80		39,676.80
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564 Tuition To Career and Technology Centers	309,686.28		309,686.28
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Total Other Purchased Services	\$349,363.08		\$349,363.08
Total 1300 Vocational Education	\$349,363.08		\$349,363.08

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			7,499.36	7,499.36
Total Personnel Services – Salaries			\$7,499.36	\$7,499.36
200 <u>Personnel Services – Employee Benefits</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1420 Summer School	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			7,499.36	7,499.36
Total Personnel Services – Salaries			\$7,499.36	\$7,499.36
200 <u>Personnel Services – Employee Benefits</u>				
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 1420 Summer School			\$11,299.51	\$11,299.51

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

General Fund (10)

1700 Higher Education Programs for Secondary Students	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

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
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200 Personnel Services – Employee Benefits

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
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600 Supplies

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
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Total 1800 Pre-Kindergarten				\$363,510.44
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LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:07:50 AM

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
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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
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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
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Total 1801 Pre-K Instruction				\$363,510.44
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LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2000 Support Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	1,924,584.01
Total Personnel Services – Salaries		\$1,924,584.01
200	<u>Personnel Services – Employee Benefits</u>	
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	<u>Purchased Professional and Technical Services</u>	
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	<u>Purchased Property Services</u>	
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	<u>Other Purchased Services</u>	
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	<u>Supplies</u>	
610	General Supplies	110,334.81
620	Energy	53,578.89
630	Food	98.89
640	Books and Periodicals	14,431.79

LEA : 109427503 Smethport Area SD

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General Fund (10)

2000 Support Services

Total

600 <u>Supplies</u>	
650 Supplies & Fees – Technology Related	66,370.96
Total Supplies	\$244,815.34
700 <u>Property</u>	
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 <u>Other Objects</u>	
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2100 Support Services – Students	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
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 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services		14,520.00		14,520.00
Total Purchased Professional and Technical Services		\$14,520.00		\$14,520.00
600 <u>Supplies</u>				
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 <u>Other Objects</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</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 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services		14,520.00		14,520.00
Total Purchased Professional and Technical Services		\$14,520.00		\$14,520.00
600 <u>Supplies</u>				
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

LEA : 109427503 Smethport Area SD

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General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
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

LEA : 109427503 Smethport Area SD

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General Fund (10)

2150 Speech Pathology and Audiology Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	68,405.55			68,405.55
Total Personnel Services – Salaries	\$68,405.55			\$68,405.55
200 <u>Personnel Services – Employee Benefits</u>				
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 <u>Supplies</u>				
610 General Supplies	124.71	100.19		224.90
Total Supplies	\$124.71	\$100.19		\$224.90
800 <u>Other Objects</u>				
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

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Printed 1/6/2025 9:08:01 AM

General Fund (10)

2160 Social Work Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				55,098.69
Total Personnel Services – Salaries				\$55,098.69
200 <u>Personnel Services – Employee Benefits</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2240 Computer-Assisted Instruction Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
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 <u>Supplies</u>				
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 <u>Property</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2250 School Library Services	Elementary	Secondary	Federal	Total
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2260 Instruction and Curriculum Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
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 <u>Personnel Services – Employee Benefits</u>				
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 <u>Supplies</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
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 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Professional and Technical Services</u>				
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 <u>Other Purchased Services</u>				
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 <u>Supplies</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2310 Board Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,000.00
Total Personnel Services – Salaries				\$1,000.00
200 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,274.00
Total Purchased Professional and Technical Services				\$4,274.00
500 <u>Other Purchased Services</u>				
520 Insurance – General				105.00
541 Advertising Related to Federal Grant Awards				4,341.04
Total Other Purchased Services				\$4,446.04
800 <u>Other Objects</u>				
810 Dues and Fees				4,878.19
Total Other Objects				\$4,878.19
Total 2310 Board Services				\$15,019.17

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2320 Board Treasurer Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,000.00
Total Personnel Services – Salaries				\$1,000.00
200 <u>Personnel Services – Employee Benefits</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2350 Legal and Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				161,140.21
Total Personnel Services – Salaries				\$161,140.21
200 <u>Personnel Services – Employee Benefits</u>				
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 <u>Other Purchased Services</u>				
580 Travel				961.66
Total Other Purchased Services				\$961.66
600 <u>Supplies</u>				
610 General Supplies				4,502.19
630 Food				98.89
640 Books and Periodicals				395.00
Total Supplies				\$4,996.08
800 <u>Other Objects</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
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 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Property Services</u>				
440 Rentals	518.71	1,037.40		1,556.11
Total Purchased Property Services	\$518.71	\$1,037.40		\$1,556.11
500 <u>Other Purchased Services</u>				
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 <u>Supplies</u>				
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 <u>Other Objects</u>				
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

LEA : 109427503 Smethport Area SD

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General Fund (10)

2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				140,932.34
Total Personnel Services – Salaries				\$140,932.34
200 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,753.00
Total Purchased Professional and Technical Services				\$4,753.00
600 <u>Supplies</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2420 Medical Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				140,932.34
Total Personnel Services – Salaries				\$140,932.34
200 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,753.00
Total Purchased Professional and Technical Services				\$4,753.00
600 <u>Supplies</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2500 Support Services – Business	Elementary	Secondary	Federal	Total
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 2500 Support Services – Business				\$336,683.81

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)				
2510 Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)				
2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2600 Operation and Maintenance of Plant Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				390,684.38
Total Personnel Services – Salaries				\$390,684.38
200 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Professional and Technical Services</u>				
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 <u>Purchased Property Services</u>				
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 <u>Other Purchased Services</u>				
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 <u>Supplies</u>				
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 <u>Property</u>				
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 <u>Other Objects</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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 2610 Supervision of Operation and Maintenance of Plant Services				\$111,957.08

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				307,826.03
Total Personnel Services – Salaries				\$307,826.03
200 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				6,175.00
Total Purchased Professional and Technical Services				\$6,175.00
400 <u>Purchased Property Services</u>				
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 <u>Other Purchased Services</u>				
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 <u>Supplies</u>				
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 <u>Property</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)				
2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				26,790.00
Total Personnel Services – Salaries				\$26,790.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				2,049.60
260 Workers’ Compensation				123.23
Total Personnel Services – Employee Benefits				\$2,172.83
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				1,460.00
Total Purchased Professional and Technical Services				\$1,460.00
600 <u>Supplies</u>				
610 General Supplies	3,490.08	3,423.77		6,913.85
Total Supplies	\$3,490.08	\$3,423.77		\$6,913.85
Total 2660 Safety and Security Services	\$3,490.08	\$3,423.77		\$37,336.68

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2700 Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
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 <u>Supplies</u>				
610 General Supplies				9,747.34
Total Supplies				\$9,747.34
Total 2700 Student Transportation Services			\$7,203.60	\$1,006,276.00

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
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 <u>Supplies</u>				
610 General Supplies				9,747.34
Total Supplies				\$9,747.34
Total 2720 Vehicle Operation Services			\$7,203.60	\$966,826.86

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				39,449.14
Total Other Purchased Services				\$39,449.14
Total 2750 Nonpublic Transportation				\$39,449.14

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2800 Support Services – Central	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				142,385.15
Total Personnel Services – Salaries				\$142,385.15
200 <u>Personnel Services – Employee Benefits</u>				
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 <u>Other Purchased Services</u>				
530 Communications				1,500.00
Total Other Purchased Services				\$1,500.00
800 <u>Other Objects</u>				
810 Dues and Fees				140.00
Total Other Objects				\$140.00
Total 2800 Support Services – Central				\$264,966.28

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2810 Planning, Research, Development and Evaluation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				142,385.15
Total Personnel Services – Salaries				\$142,385.15
200 <u>Personnel Services – Employee Benefits</u>				
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2820 Information Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
530 Communications				1,500.00
Total Other Purchased Services				\$1,500.00
Total 2820 Information Services				\$1,500.00

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2823 Public Information Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
530 Communications				1,500.00
Total Other Purchased Services				\$1,500.00
Total 2823 Public Information Services				\$1,500.00

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)				
2830 Staff Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
810 Dues and Fees				140.00
Total Other Objects				\$140.00
Total 2830 Staff Services				\$140.00

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2832 Recruitment and Placement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
810 Dues and Fees				140.00
Total Other Objects				\$140.00
Total 2832 Recruitment and Placement Services				\$140.00

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				30,004.19
Total Other Purchased Services				\$30,004.19
Total 2900 Other Support Services				\$30,004.19

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:01 AM

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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500 Other Purchased Services

595 IU Payments By Withholding			30,004.19
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Total Other Purchased Services			\$30,004.19
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Total 2910 Support Services Not Listed Elsewhere In the 2000 Series			\$30,004.19
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LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:05 AM

General Fund (10)

3000 Operation of Non-Instructional Services		<u>Total</u>
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		144,356.00
Total Personnel Services – Salaries		\$144,356.00
200 <u>Personnel Services – Employee Benefits</u>		
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 <u>Purchased Professional and Technical Services</u>		
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 <u>Purchased Property Services</u>		
430 Repairs and Maintenance Services		1,184.93
Total Purchased Property Services		\$1,184.93
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		44,599.79
580 Travel		2,235.44
Total Other Purchased Services		\$46,835.23
600 <u>Supplies</u>		
610 General Supplies		24,672.93
Total Supplies		\$24,672.93
700 <u>Property</u>		
739 Leases - Other		104,850.00
Total Property		\$104,850.00
800 <u>Other Objects</u>		
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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:05 AM

General Fund (10)				
3200 Student Activities	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				144,356.00
Total Personnel Services – Salaries				\$144,356.00
200 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Professional and Technical Services</u>				
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 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,184.93
Total Purchased Property Services				\$1,184.93
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				44,599.79
580 Travel				2,235.44
Total Other Purchased Services				\$46,835.23
600 <u>Supplies</u>				
610 General Supplies				24,672.93
Total Supplies				\$24,672.93
700 <u>Property</u>				
739 Leases - Other				104,850.00
Total Property				\$104,850.00
800 <u>Other Objects</u>				
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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
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

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General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services	<u>Total</u>
400 <u>Purchased Property Services</u>	
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)

4600 Existing Building Improvement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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 <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
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

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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				90,574.01
Total Other Objects				\$90,574.01
900 <u>Other Uses of Funds</u>				
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

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General Fund (10)

5140 Leases and Other Right-to-Use Arrangements	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				6,027.00
Total Other Objects				\$6,027.00
900 <u>Other Uses of Funds</u>				
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

Page 109

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:16 AM

General Fund (10)

5230 Capital Projects Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
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)

5250 Enterprise Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures				74,844.00
Total Other Objects				\$74,844.00
Total 1110 Regular Programs				\$74,844.00

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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
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Total Purchased Professional and Technical Services	\$3,650.00
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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
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700 Property

762 Capitalized Equipment - Replacement	52,036.00
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Total Property	\$52,036.00
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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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				53,068.50
450 Construction Services				1,483,117.50
Total Purchased Property Services				\$1,536,186.00
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				52,036.00
Total Property				\$52,036.00
Total 4600 Existing Building Improvement Services				\$1,588,222.00

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	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 <u>Instruction</u>					
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 <u>Support Services</u>					
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 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	440,357.99				
3300 Community Services	3,350.00				
Total Operation of Non-Instructional Services	\$443,707.99				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
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 <u>Other Expenditures and Financing Uses</u>					
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			

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	<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
	<u>1850)(31)</u>		<u>Fund(39)</u>		
1000 <u>Instruction</u>					
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 <u>Support Services</u>					
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 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
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 <u>Other Expenditures and Financing Uses</u>					
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		

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Printed 1/6/2025 9:08:21 AM

	<u>Total</u>
1000 <u>Instruction</u>	
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 <u>Support Services</u>	
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 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	440,357.99
3300 Community Services	3,350.00
Total Operation of Non-Instructional Services	\$443,707.99
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
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 <u>Other Expenditures and Financing Uses</u>	
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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Printed 1/6/2025 9:08:32 AM

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

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
Total	Title I Expenditure Data	\$326,517.25

Title IV Revenue Data

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

Title V Revenue Data

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

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

LEA : 109427503 Smethport Area SD

Printed 1/6/2025 9:08:39 AM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	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)							
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	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)						
<u>PROPRIETARY FUNDS</u>						
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						

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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						

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Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
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

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services	Total
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	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

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Food Service / Cafeteria Operations Fund (51)

3100 Food Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				173,568.75
Total Personnel Services – Salaries				\$173,568.75
200 <u>Personnel Services – Employee Benefits</u>				
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 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				4,518.01
Total Purchased Property Services				\$4,518.01
500 <u>Other Purchased Services</u>				
540 Advertising				245.10
570 Food Service Management				141,435.99
Total Other Purchased Services				\$141,681.09
600 <u>Supplies</u>				
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 <u>Property</u>				
740 Depreciation				27,138.67
Total Property				\$27,138.67
800 <u>Other Objects</u>				
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 JSHS	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	