

LEA Name : Blue Mountain SD
Address : 685 Red Dale Rd
Orwigsburg , PA 17961

County : Schuylkill
AUN Number : 129540803
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2023

Pennsylvania Department of Education
&

Office of Comptroller Operations

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

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


Chief School Administrator Signature


Board Secretary Signature

11/22/23

Date

11/22/23

Date

Amy Tomalavage

(570)366-0515 Ext :1023

Contact Person Telephone Number

amtomalavage@bmsd.org

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2023

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

LEA Name : Blue Mountain SD

AUN Number : 129540803

County : Schuylkill

Audit Certification Due:
12/31/2023

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

11/22/23

Date

Board Secretary



Signature

11/22/23

Date

Amy Tomalavage

Contact Person

amtomalavage@bmsd.org

Contact Person E-mail Address

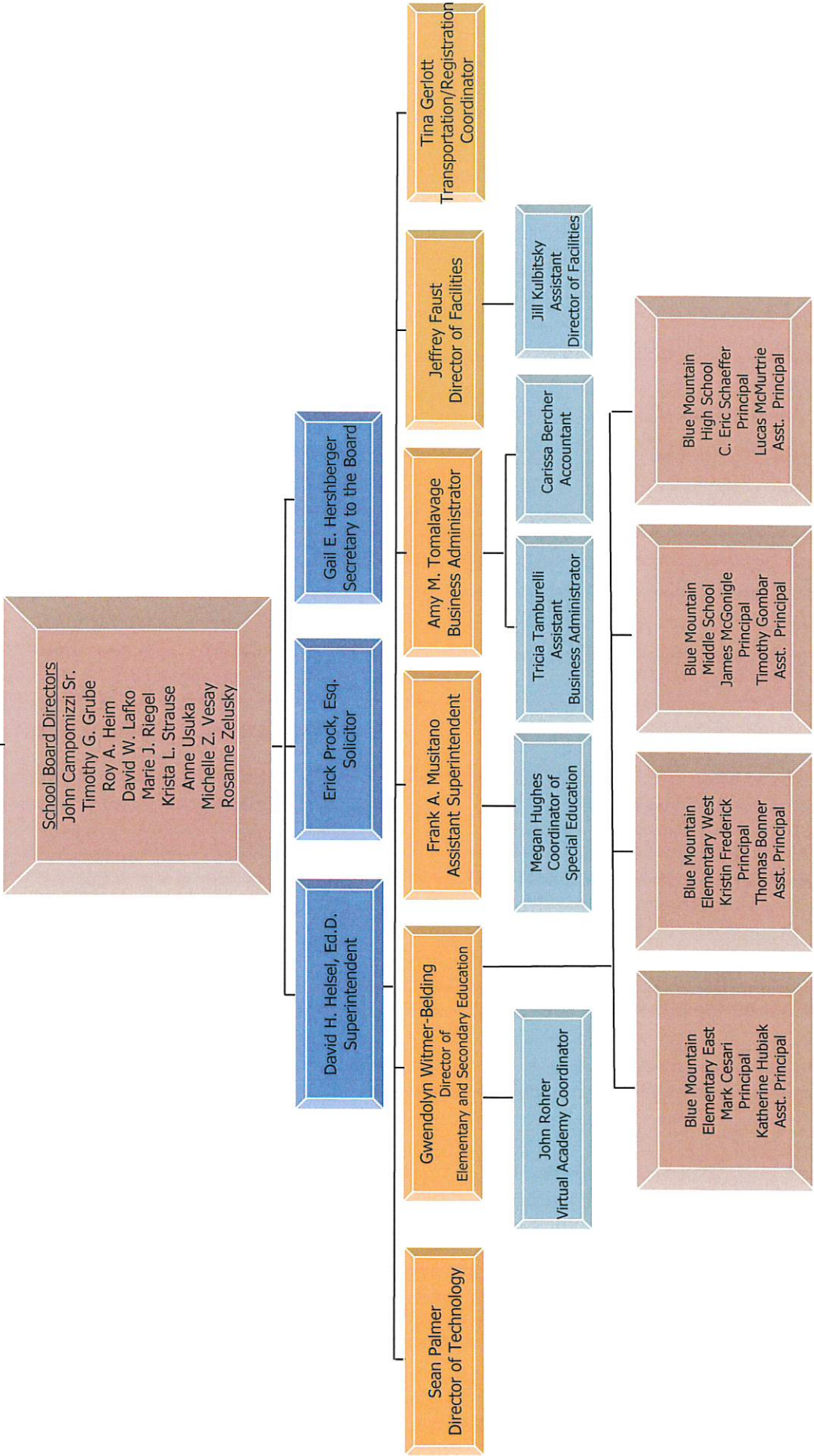
(570)366-0515

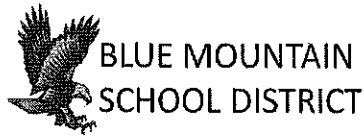
Contact Person Telephone Number

Ext :1023

Contact Person Fax Number

Blue Mountain School District





Book	Policy Manual
Section	600 Finances
Title	Capitalization
Code	620
Status	Active
Adopted	April 22, 2010

Purpose

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

The primary objectives of GASB 34 include:

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

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

Delegation of Responsibility

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

Guidelines

Capitalized Assets

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

Value of Assets

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

Depreciation

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

Dollar Threshold

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

ADMINISTRATIVE CAPITALIZATION PROCEDURES

<u>Class of Asset</u>	<u>Useful Life</u>	<u>Dollar Threshold for Each Asset</u>	<u>Dollar Threshold by Group</u>
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Depreciable Capital Assets

Depreciable capital assets are nonconsumable material purchases with a life expectancy of greater than one (1) year. Depreciate individual large items or groups of like assets. The actual useful life will be based upon the specific utilization. Items will be grouped by year of acquisition.

1. *Vehicles*

School buses – 66/84 passenger	10 to 15 years	over \$5,000	not applicable
School buses – 11/48 passenger	5 to 10 years	over \$5,000	not applicable
School vehicles – under 10 passenger	3 to 8 years	over \$5,000	not applicable
Other licensed vehicles	7 to 10 years	over \$5,000	not applicable

2. *Buildings*

30 years	over \$25,000	not applicable
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Where possible, the structure shell should be segregated from the mechanical, roofing, electrical, plumbing, cafeteria and built-ins. (These components may be replaced several times during the life of the structure shell. Segregation of these costs will ease accountability for replacing or improving the component parts and avoid pyramiding the asset valuation.)

3. *Land Improvements*

20 Years	over \$25,000	not applicable
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Original or additional installation; land attachments with limited lives; fencing; retaining walls; irrigation systems; athletic courts, fields and tracks; private use sewer facilities and water lines; area lighting; drives and parking lots; sidewalks, curbs and gutters that are incidental to a school's property or access to the property.

4. *Building Improvements*

15 to 30 years	over \$25,000	not applicable
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Grouped by year of improvement; must have a significant impact and be 25% or more of the cost of the original component. For example, partitioning, lighting, flooring and routine maintenance will generally be expensed.

5. <i>Portable Classrooms</i>	--	over \$10,000	not applicable
6. <i>Leasehold Improvements</i>	--	over \$25,000	not applicable
7. <i>Collections/Works of Art/Historical Treasurers</i>	--	over \$10,000	not applicable
8. <i>Technology Group</i>	5 years	over \$1,500 each	over \$20,000

(PC's, printers, drives, network hardware); replacement of component parts such as keyboard/mouse/cable are not to be considered equipment.

9. <i>Technology Group (Administrative software)</i>	5 years	over \$1,500 each	over \$20,000
10. <i>Audio visual equipment</i>	5 years	over \$1,500 each	over \$20,000
11. <i>Athletic equipment (examples: wrestling mats, weight machines)</i>	5 years	over \$1,500 each	over \$20,000
12. <i>Musical instruments</i>	5 years	over \$1,500 each	over \$20,000
13. <i>Library books</i>	10 years	over \$1,500 each	over \$20,000
14. <i>Maintenance and Grounds Equipment</i>	10 years	over \$1,500 each	over \$20,000
15. <i>Furniture and Fixtures</i>	10 years	over \$1,500 each	over \$20,000

Nondepreciable Capital Assets

1. Land	not applicable
2. Land improvements (costs not applicable incurred to ready land for its intended use that does not lose its value; i.e. excavation, fill, grading, landscaping)	not applicable
3. Construction-in-Progress	not applicable
4. Easements	not applicable
5. Rights of Way	not applicable

Infrastructure Assets

Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets are normally stationary in nature such as roads and bridges. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets. Other examples of noninfrastructure assets that are incidental to a school's property include: fencing, retaining walls, irrigation systems, athletic courts, fields and tracks, private use sewer facilities and water lines, area lighting, drives, parking lots, sidewalks, curbs and gutters.

The determination of major infrastructure assets should be at the network or subsystem level and should be based on these criteria:

1. The cost or estimated cost of the subsystem is expected to be at least five percent (5%) of the total cost of all general capital assets reported in the first fiscal year ending after June 15, 1999.
2. The cost or estimated cost of the network is expected to be at least ten percent (10%) of the total cost of all general capital assets reported in the first fiscal year ending after June 15, 1999.

Reporting of non-major networks is encouraged but not required.

Salvage Value

In setting up the inventory records of capitalized assets, management should consider, with the local auditor, the use of salvage value on those capitalized assets that have a resale value at the end of their useful life.

Legal

Governmental Accounting Standards Board, Statement No. 34

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
41162	<p>Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits.</p> <p>Please verify following fund and function codes: Fund 10 Function 3300;</p>	District prepares the recreation department's payroll for the full time staff. Since their wages are reported on the District's Quarterly payroll reports, the District only requests 50% reimbursement for their portion of social security and retirement.
50430	<p>SESS - 2160 Social Work Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2160: \$303,588.88 Prior Year SESS Schedule 2160: \$213,692.60</p>	Additional social worker hired for the 22-23 school year.
50470	<p>SESS - 2440 Nursing Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2440: \$12,725.77 Prior Year SESS Schedule 2440: \$3,313.44</p>	Increase in occupational and physical therapy charges

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	5,812,537				
0110 Investments					
0120 Taxes Receivable	3,391,903				
0130 Due From Other Funds	77,458				
0141 Due From Other Governments	415,652				
0142 State Revenue Receivable	2,097,368				
0143 Federal Revenue Receivable	1,049,494				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	76,953				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$12,921,365				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$12,921,365				

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		1,519,156	1,629,079		
0110 Investments					
0120 Taxes Receivable					
0130 Due From Other Funds		4,779	14,050		
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		\$1,523,935	\$1,643,129		
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$1,523,935	\$1,643,129		

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	8,960,772
0110 Investments	
0120 Taxes Receivable	3,391,903
0130 Due From Other Funds	96,287
0141 Due From Other Governments	415,652
0142 State Revenue Receivable	2,097,368
0143 Federal Revenue Receivable	1,049,494
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	76,953
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
Total Assets	\$16,088,429
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$16,088,429

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	88,176				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	407,204				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,214,562				
0462 Payroll Deductions and Withholding	1,860,329				
0480 Unearned Revenues	2,501,959				
0490 Other Current Liabilities					
Total Liabilities	\$7,072,230				
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	2,675,000				
0840 Assigned Fund Balance	3,174,135				
0850 Unassigned Fund Balance					
Total Fund Balances	\$5,849,135				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$12,921,365				

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		49,925			
0430 Contracts Payable			237,570		
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		\$49,925	\$237,570		
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		1,474,010	1,405,559		
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances		\$1,474,010	\$1,405,559		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$1,523,935	\$1,643,129		

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	88,176
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	457,129
0430 Contracts Payable	237,570
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	2,214,562
0462 Payroll Deductions and Withholding	1,860,329
0480 Unearned Revenues	2,501,959
0490 Other Current Liabilities	

Total Liabilities **\$7,359,725**

0950 Deferred Inflows of Resources

Fund Balances

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,879,569
0830 Committed Fund Balance	2,675,000
0840 Assigned Fund Balance	3,174,135
0850 Unassigned Fund Balance	

Total Fund Balances **\$8,728,704**

Total Liabilities, Deferred Inflows Of Resources And Fund Balances **\$16,088,429**

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	29,075,621				
7000 Revenue from State Sources	18,610,641				
8000 Revenue from Federal Sources	2,286,325				
Total Revenues	\$49,972,587				
Expenditures					
1000 Instruction	28,178,602				
2000 Support Services	15,810,969				
3000 Operation of Non-Instructional Services	1,356,287				
4000 Facilities Acquisition, Construction and Improvement Services	803,430				
5110 Debt Service	4,416,842				
5130 Refund of Prior Year Revenues / Receipts	4,741				
5140 Leases and Other Right-to-Use Arrangements	58,680				
Total Expenditures	\$50,629,551				
Excess (Deficiency) Of Revenues Over Expenditures	(\$656,964)				
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	330,641				
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	9,500				
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	414,779				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$74,638)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues					
6000 Revenue from Local Sources		30,040	128,391		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$30,040	\$128,391		
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services		320,200	3,556,923		
5110 Debt Service			363,775		
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures		\$320,200	\$3,920,698		
Excess (Deficiency) Of Revenues Over Expenditures		(\$290,160)	(\$3,792,307)		
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		414,779			
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)		\$414,779			

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	29,234,052
7000 Revenue from State Sources	18,610,641
8000 Revenue from Federal Sources	2,286,325
Total Revenues	\$50,131,018
Expenditures	
1000 Instruction	28,178,602
2000 Support Services	15,810,969
3000 Operation of Non-Instructional Services	1,356,287
4000 Facilities Acquisition, Construction and Improvement Services	4,680,553
5110 Debt Service	4,780,617
5130 Refund of Prior Year Revenues / Receipts	4,741
5140 Leases and Other Right-to-Use Arrangements	58,680
Total Expenditures	\$54,870,449
Excess (Deficiency) Of Revenues Over Expenditures	(\$4,739,431)
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	330,641
9300 Interfund Transfers - IN	414,779
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	9,500
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	414,779
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$340,141

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	(\$731,602)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	6,580,739				
Fund Balance - End Of Year	\$5,849,137				

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		\$124,619	(\$3,792,307)		
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		1,349,391	5,197,867		
Fund Balance - End Of Year		\$1,474,010	\$1,405,560		

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Special And Extraordinary Items	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
Net Change In Fund Balances	(\$4,399,290)
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	13,127,997
Fund Balance - End Of Year	\$8,728,707

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	825,940			825,940	1,467,095
0110 Investments					
0130 Due From Other Funds	69,347			69,347	3,213
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	95			95	154
0170 Inventories	15,972			15,972	
0180 Prepaid Expenses (Expenditures)					1,040,372
0190 Other Current Assets					
Total Current Assets	\$911,354			\$911,354	\$2,510,834
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	12,526			12,526	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$12,526			\$12,526	
0910 Deferred Outflows of Resources	284,460			284,460	
Total Assets And Deferred Outflows Of Resources	\$1,208,340			\$1,208,340	\$2,510,834

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	77,458			77,458	
0411 Due to Other Governments	1,129			1,129	
0413 Due to Component Unit					
0420 Accounts Payable	17,264			17,264	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	33,150			33,150	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities	35,638			35,638	631,133
Total Current Liabilities	\$164,639			\$164,639	\$631,133
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	35,744			35,744	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	458,354			458,354	
0570 Net Pension Liability	913,192			913,192	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,407,290			\$1,407,290	
Total Liabilities	\$1,571,929			\$1,571,929	\$631,133
0950 Deferred Inflows of Resources	659,972			659,972	
Net Position					
0791 Net Investment in Capital Assets	12,526			12,526	
0008 Restricted Net Position (0792 – 0798)					1,879,701
0799 Unrestricted Net Position	(1,036,087)			(1,036,087)	
Total Net Position	(\$1,023,561)			(\$1,023,561)	\$1,879,701
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,208,340			\$1,208,340	\$2,510,834

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	700,982			700,982	
0071 Charges for Services					5,755,159
0072 Other Operating Revenue	70,986			70,986	
Total Operating Revenues	\$771,968			\$771,968	\$5,755,159
Operating Expenses					
100 Personnel Services – Salaries	348,985			348,985	
200 Personnel Services – Employee Benefits	449,834			449,834	6,040,524
300 Purchased Professional and Technical Services					16,459
400 Purchased Property Services	59,691			59,691	
500 Other Purchased Services	730,547			730,547	
600 Supplies	128,358			128,358	
740 Depreciation	5,088			5,088	
770 Amortization Expense					
810 Dues and Fees	1,990			1,990	
880 Refunds of Prior Years' Receipts					350
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,724,493			\$1,724,493	\$6,057,333
Operating Income (Loss)	(\$952,525)			(\$952,525)	(\$302,174)
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	14,318			14,318	29,458
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	121,680			121,680	
8000 Revenue from Federal Sources	866,259			866,259	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,002,257			\$1,002,257	\$29,458
Income (Loss) Before Contributions And Transfers	\$49,732			\$49,732	(\$272,716)

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	\$49,732			\$49,732	(\$272,716)
0002 Net Position - Beginning of Fiscal Year	(1,073,293)			(1,073,293)	2,152,417
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$1,023,561)			(\$1,023,561)	\$1,879,701

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	695,239			695,239	5,754,980
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	70,986			70,986	
0015 Cash Payments To Employees For Services	759,778			759,778	
0016 Cash Payments For Insurance Claims					5,728,937
0017 Cash Payments To Suppliers For Goods and Services	983,730			983,730	
0018 Cash Payments For Other Operating Expenses	1,990			1,990	16,809
Net Cash Provided By (Used For) Operating Activities	(\$979,273)			(\$979,273)	\$9,234
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	121,680			121,680	
0023 Receipts From Federal Sources -8000	866,259			866,259	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$987,939			\$987,939	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	14,318			14,318	29,458
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$14,318	\$14,318	\$29,458
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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	22,984			22,984	38,692
0004 Cash and Cash Equivalents Beginning of Year	802,957			802,957	1,428,402
Cash and Cash Equivalents at Year End	\$825,941			\$825,941	\$1,467,094

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

0005 Operating Income (Loss) per REP	(952,525)			(952,525)	(302,174)
Adjustments					
0051 Depreciation and Net Amortization	5,088			5,088	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	15			15	511,452
0055 Advances to Other Funds	13,315			13,315	
0056 (Inc) Dec in Inventories (0170)	5,362			5,362	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	54,850			54,850	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(83,747)			(83,747)	(200,044)
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(9,392)			(9,392)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	51,321			51,321	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	(22,527)			(22,527)	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(5,758)			(5,758)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	2,588			2,588	
0067 Deferred Inflows (0950)	(37,863)			(37,863)	
Total Adjustments	(\$26,748)			(\$26,748)	\$311,408
Cash Provided By (Used for) Total	(\$979,273)			(\$979,273)	\$9,234

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	4,976			247,826
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	\$4,976			\$247,826
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$4,976			\$247,826

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Amounts Expressed in Whole Dollars

Other Custodial
(89)

Fiduciary Component Units
(98)

Total Fiduciary Funds

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents			252,802
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 **\$252,802**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$252,802**

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

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

Total Liabilities

- 0950 Deferred Inflows of Resources

Net Position

- 0791 Net Investment in Capital Assets
- 0009 Restricted Net Position (0792 – 0798) 247,826
- 0799 Unrestricted Net Position 4,976

Total Net Position **\$4,976** **\$247,826**

Total Liabilities, Deferred Inflows Of Resources And Net Position **\$4,976** **\$247,826**

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			247,826
0799 Unrestricted Net Position			4,976
Total Net Position			\$252,802
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$252,802

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	76					
0095 Net Investment Earnings						
0092 Other Additions				241,490		
Deductions						
0093 Scholarships Awarded	250					
0094 Other Deductions				221,437		
Change In Net Position	(\$174)			\$20,053		
0006 Net Position – Beginning of Fiscal Year	5,149			227,773		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$4,975			\$247,826		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	76
0095 Net Investment Earnings	
0092 Other Additions	241,490
Deductions	
0093 Scholarships Awarded	250
0094 Other Deductions	221,437
Change in Net Position	\$19,879
0006 Net Position – Beginning of Fiscal Year	232,922
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$252,801

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	20,722,140.42			20,722,140.42
6113 Public Utility Realty Taxes	25,603.71			25,603.71
6114 Payments in Lieu of Current Taxes - State / Local	13,950.91			13,950.91
6143 Current Act 511 Local Services Taxes	55,172.44			55,172.44
6145 Current Act 511 Business Privilege Taxes - Flat Rate	4,309.61			4,309.61
6151 Current Act 511 Earned Income Taxes	3,242,716.15			3,242,716.15
6152 Current Act 511 Occupation Taxes	1,593,003.00			1,593,003.00
6153 Current Act 511 Real Estate Transfer Taxes	525,510.62			525,510.62
6411 Delinquent Real Estate Taxes	665,622.05			665,622.05
6452 Delinquent Act 511 Occupation Taxes	548,504.43			548,504.43
6500 Earnings on Investments	173,904.70			
6700 Revenues from LEA Activities	256,429.10			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	3,470.36			
6832 Federal IDEA Revenue Received as Pass Through	490,186.00			
6833 Federal ARP Act IDEA Revenue Received as Pass Through	111,689.00			
6910 Rentals	3,145.00			
6920 Contributions and Donations from Private Sources	450,468.66			
6942 Summer School Tuition	13,950.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	59,777.23			
6991 Refunds of a Prior Year Expenditure	42,383.90			
6992 Energy Efficiency Revenues and Incentives	4,778.97			
6999 Other Revenues Not Specified Above	68,905.14			
TOTAL Revenue from Local Sources	\$29,075,621.40			\$27,396,533.34

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	9,166,172.15		
7112 Basic Education Funding-Social Security	735,284.71		
7160 Tuition for Orphans Subsidy	82,129.88		
7271 Special Education funds for School-Aged Pupils	1,776,508.10		
7311 Pupil Transportation Subsidy	1,409,652.93		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,050.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	578,753.98		
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,573.13		
7340 State Property Tax Reduction Allocation	971,939.04		
7505 Ready to Learn Block Grant	354,683.00		
7820 State Share of Retirement Contributions	3,437,893.74		
TOTAL Revenue from State Sources	\$18,610,640.66		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 Title I - Improving the Academic Achievement of the Disadvantaged	398,280.00			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	20,566.47			
8517 Title IV - 21st Century Schools	25,380.00			
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	16,722.29			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,405,842.92			
8751 ARP ESSER Learning Loss	96,622.75			
8752 ARP ESSER Summer Programs	11,694.64			
8753 ARP ESSER Afterschool Programs	26,400.00			
8754 ARP ESSER Homeless Children and Youth Funds	9,913.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	24,902.80			
TOTAL Revenue from Federal Sources	\$2,286,324.87			

**Revenue Reported
In Current Year**

Other Financing Sources

9220 Leases and Other Right-to-Use Arrangements	330,640.70			
9990 Insurance Recoveries	9,500.00			
TOTAL Other Financing Sources	\$340,140.70			
TOTAL FROM ALL SOURCES	\$50,312,727.63			\$27,396,533.34

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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	20,722,140.42					
6113 Public Utility Realty Taxes	25,603.71					
6114 Payments in Lieu of Current Taxes - State / Local	13,950.91					
6143 Current Act 511 Local Services Taxes	55,172.44					
6145 Current Act 511 Business Privilege Taxes - Flat Rate	4,309.61					
6151 Current Act 511 Earned Income Taxes	3,242,716.15					
6152 Current Act 511 Occupation Taxes	1,593,003.00					
6153 Current Act 511 Real Estate Transfer Taxes	525,510.62					
6411 Delinquent Real Estate Taxes	665,622.05					
6452 Delinquent Act 511 Occupation Taxes	548,504.43					
6500 Earnings on Investments	173,904.70					
6700 Revenues from LEA Activities	256,429.10					
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	3,470.36					
6832 Federal IDEA Revenue Received as Pass Through	490,186.00					
6833 Federal ARP Act IDEA Revenue Received as Pass Through	111,689.00					
6910 Rentals	3,145.00					
6920 Contributions and Donations from Private Sources	450,468.66					
6942 Summer School Tuition	13,950.00					
6944 Receipts from Other LEAs in Pennsylvania - Education	59,777.23					
6991 Refunds of a Prior Year Expenditure	42,383.90					
6992 Energy Efficiency Revenues and Incentives	4,778.97					
6999 Other Revenues Not Specified Above	68,905.14					
6000 Total Revenue from Local Sources	\$29,075,621.40					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	9,166,172.15					
7112 Basic Education Funding-Social Security	735,284.71					
7160 Tuition for Orphans Subsidy	82,129.88					
7271 Special Education funds for School-Aged Pupils	1,776,508.10					
7311 Pupil Transportation Subsidy	1,409,652.93					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,050.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	578,753.98					
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,573.13					
7340 State Property Tax Reduction Allocation	971,939.04					
7505 Ready to Learn Block Grant	354,683.00					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					20,722,140.42
6113 Public Utility Realty Taxes					25,603.71
6114 Payments in Lieu of Current Taxes - State / Local					13,950.91
6143 Current Act 511 Local Services Taxes					55,172.44
6145 Current Act 511 Business Privilege Taxes - Flat Rate					4,309.61
6151 Current Act 511 Earned Income Taxes					3,242,716.15
6152 Current Act 511 Occupation Taxes					1,593,003.00
6153 Current Act 511 Real Estate Transfer Taxes					525,510.62
6411 Delinquent Real Estate Taxes					665,622.05
6452 Delinquent Act 511 Occupation Taxes					548,504.43
6500 Earnings on Investments	30,039.93	114,340.56			318,285.19
6700 Revenues from LEA Activities					256,429.10
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					3,470.36
6832 Federal IDEA Revenue Received as Pass Through					490,186.00
6833 Federal ARP Act IDEA Revenue Received as Pass Through					111,689.00
6910 Rentals					3,145.00
6920 Contributions and Donations from Private Sources					450,468.66
6942 Summer School Tuition					13,950.00
6944 Receipts from Other LEAs in Pennsylvania - Education					59,777.23
6991 Refunds of a Prior Year Expenditure			14,050.00		56,433.90
6992 Energy Efficiency Revenues and Incentives					4,778.97
6999 Other Revenues Not Specified Above					68,905.14
6000 Total Revenue from Local Sources	\$30,039.93	\$128,390.56			\$29,234,051.89
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					9,166,172.15
7112 Basic Education Funding-Social Security					735,284.71
7160 Tuition for Orphans Subsidy					82,129.88
7271 Special Education funds for School-Aged Pupils					1,776,508.10
7311 Pupil Transportation Subsidy					1,409,652.93
7312 Nonpublic and Charter School Pupil Transportation Subsidy					50,050.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					578,753.98
7330 Health Services (Medical, Dental, Nurse, Act 25)					47,573.13
7340 State Property Tax Reduction Allocation					971,939.04
7505 Ready to Learn Block Grant					354,683.00

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	3,437,893.74					
7000 Total Revenue from State Sources	\$18,610,640.66					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	398,280.00					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	20,566.47					
8517 Title IV - 21st Century Schools	25,380.00					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	16,722.29					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,405,842.92					
8751 ARP ESSER Learning Loss	96,622.75					
8752 ARP ESSER Summer Programs	11,694.64					
8753 ARP ESSER Afterschool Programs	26,400.00					
8754 ARP ESSER Homeless Children and Youth Funds	9,913.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	24,902.80					
8000 Total Revenue from Federal Sources	\$2,286,324.87					
9000 Other Financing Sources						
9220 Leases and Other Right-to-Use Arrangements	330,640.70					
9310 General Fund Transfers						
9990 Insurance Recoveries	9,500.00					
9000 Total Other Financing Sources	\$340,140.70					
Total From All Sources	\$50,312,727.63					

	<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>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					3,437,893.74
7000 Total Revenue from State Sources					\$18,610,640.66
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					398,280.00
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					20,566.47
8517 Title IV - 21st Century Schools					25,380.00
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					16,722.29
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					1,405,842.92
8751 ARP ESSER Learning Loss					96,622.75
8752 ARP ESSER Summer Programs					11,694.64
8753 ARP ESSER Afterschool Programs					26,400.00
8754 ARP ESSER Homeless Children and Youth Funds					9,913.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					250,000.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					24,902.80
8000 Total Revenue from Federal Sources					\$2,286,324.87
9000 Other Financing Sources					
9220 Leases and Other Right-to-Use Arrangements					330,640.70
9310 General Fund Transfers	414,778.97				414,778.97
9990 Insurance Recoveries					9,500.00
9000 Total Other Financing Sources	\$414,778.97				\$754,919.67
Total From All Sources	\$444,818.90	\$128,390.56			\$50,885,937.09

	<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	29,075,621.40					
Revenue from State Sources	18,610,640.66					
Revenue from Federal Sources	2,286,324.87					
Other Financing Sources	340,140.70					
Total From All Sources	\$50,312,727.63					

	<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	30,039.93	128,390.56			29,234,051.89
Revenue from State Sources					18,610,640.66
Revenue from Federal Sources					2,286,324.87
Other Financing Sources	414,778.97				754,919.67
Total From All Sources	\$444,818.90	\$128,390.56			\$50,885,937.09

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	13,055,388.23
Total Personnel Services – Salaries	\$13,055,388.23
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	26,972.99
220 Social Security Contributions	980,206.04
230 PSERS Retirement Contributions	4,522,911.01
250 Unemployment Compensation	451.48
260 Workers’ Compensation	76,209.26
270 Group Insurance – Self-Insurance	3,620,935.04
280 Other Post-Employment Benefits (OPEB)	92,796.11
292 Health Savings Accounts	294,743.25
Total Personnel Services – Employee Benefits	\$9,615,225.18
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	474,232.84
329 Professional Educational Services – Other	276,789.06
330 Other Professional Services	15,250.00
Total Purchased Professional and Technical Services	\$766,271.90
400 Purchased Property Services	
430 Repairs and Maintenance Services	1,711.70
440 Rentals	1,828.00
Total Purchased Property Services	\$3,539.70
500 Other Purchased Services	
510 Student Transportation Services	6,609.80
530 Communications	7,492.29
550 Printing and Binding	1,229.17
561 Tuition To Other School Districts Within the State	90,015.49
562 Tuition To Pennsylvania Charter Schools	2,068,575.51
563 Tuition To Nonpublic Schools	633,825.38
564 Tuition To Career and Technology Centers	869,667.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	23,313.11
580 Travel	10,589.79
Total Other Purchased Services	\$3,711,317.54
600 Supplies	
610 General Supplies	383,644.85
620 Energy	221.94
630 Food	6,451.71
640 Books and Periodicals	26,883.02
650 Supplies & Fees – Technology Related	602,412.92
Total Supplies	\$1,019,614.44
800 Other Objects	
810 Dues and Fees	7,245.50

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General Fund (10)

1000 Instruction	<u>Total</u>
Total Other Objects	\$7,245.50
Total 1000 Instruction	\$28,178,602.49

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1100 Regular Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	4,175,615.59	4,713,571.67	299,460.00	9,188,647.26
Total Personnel Services – Salaries	\$4,175,615.59	\$4,713,571.67	\$299,460.00	\$9,188,647.26
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,759.54	8,594.52	438.68	17,792.74
220 Social Security Contributions	314,325.10	353,333.42	21,382.42	689,040.94
230 PSERS Retirement Contributions	1,500,386.52	1,633,113.49	50,722.49	3,184,222.50
260 Workers' Compensation	24,505.27	27,512.46	1,693.10	53,710.83
270 Group Insurance – Self-Insurance	1,189,322.06	1,078,215.47	57,736.03	2,325,273.56
280 Other Post-Employment Benefits (OPEB)	92,796.11			92,796.11
292 Health Savings Accounts	89,190.00	91,137.00	6,300.00	186,627.00
Total Personnel Services – Employee Benefits	\$3,219,284.60	\$3,191,906.36	\$138,272.72	\$6,549,463.68
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		6,573.41		6,573.41
329 Professional Educational Services – Other	181,227.77	78,998.30		260,226.07
Total Purchased Professional and Technical Services	\$181,227.77	\$85,571.71		\$266,799.48
400 Purchased Property Services				
430 Repairs and Maintenance Services		1,261.70		1,261.70
Total Purchased Property Services		\$1,261.70		\$1,261.70
500 Other Purchased Services				
530 Communications		1,609.94		1,609.94
550 Printing and Binding		1,229.17		1,229.17
561 Tuition To Other School Districts Within the State		6,600.84		6,600.84
562 Tuition To Pennsylvania Charter Schools	347,655.81	701,151.97		1,048,807.78
563 Tuition To Nonpublic Schools	24,278.33	3,834.35		28,112.68
580 Travel	3,757.50	4,017.27		7,774.77
Total Other Purchased Services	\$375,691.64	\$718,443.54		\$1,094,135.18
600 Supplies				
610 General Supplies	149,395.77	125,046.23	7,475.72	281,917.72
630 Food	150.00			150.00
640 Books and Periodicals	10,036.49	5,410.30	2,570.75	18,017.54
650 Supplies & Fees – Technology Related			602,412.92	602,412.92
Total Supplies	\$159,582.26	\$130,456.53	\$612,459.39	\$902,498.18
800 Other Objects				
810 Dues and Fees		3,981.50		3,981.50
Total Other Objects		\$3,981.50		\$3,981.50
Total 1100 Regular Programs – Elementary / Secondary	\$8,111,401.86	\$8,845,193.01	\$1,050,192.11	\$18,006,786.98

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1110 Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	4,175,615.59	4,713,571.67		8,889,187.26
Total Personnel Services – Salaries	\$4,175,615.59	\$4,713,571.67		\$8,889,187.26
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,759.54	8,594.52		17,354.06
220 Social Security Contributions	314,325.10	353,333.42		667,658.52
230 PSERS Retirement Contributions	1,500,386.52	1,633,113.49		3,133,500.01
260 Workers' Compensation	24,505.27	27,512.46		52,017.73
270 Group Insurance – Self-Insurance	1,189,322.06	1,078,215.47		2,267,537.53
280 Other Post-Employment Benefits (OPEB)	92,796.11			92,796.11
292 Health Savings Accounts	89,190.00	91,137.00		180,327.00
Total Personnel Services – Employee Benefits	\$3,219,284.60	\$3,191,906.36		\$6,411,190.96
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		6,573.41		6,573.41
329 Professional Educational Services – Other	181,227.77	78,998.30		260,226.07
Total Purchased Professional and Technical Services	\$181,227.77	\$85,571.71		\$266,799.48
400 Purchased Property Services				
430 Repairs and Maintenance Services		1,261.70		1,261.70
Total Purchased Property Services		\$1,261.70		\$1,261.70
500 Other Purchased Services				
530 Communications		1,609.94		1,609.94
550 Printing and Binding		1,229.17		1,229.17
561 Tuition To Other School Districts Within the State		6,600.84		6,600.84
562 Tuition To Pennsylvania Charter Schools	347,655.81	701,151.97		1,048,807.78
563 Tuition To Nonpublic Schools	24,278.33	3,834.35		28,112.68
580 Travel	3,757.50	4,017.27		7,774.77
Total Other Purchased Services	\$375,691.64	\$718,443.54		\$1,094,135.18
600 Supplies				
610 General Supplies	149,395.77	125,046.23	7,266.09	281,708.09
630 Food	150.00			150.00
640 Books and Periodicals	10,036.49	5,410.30		15,446.79
650 Supplies & Fees – Technology Related			602,412.92	602,412.92
Total Supplies	\$159,582.26	\$130,456.53	\$609,679.01	\$899,717.80
800 Other Objects				
810 Dues and Fees		3,981.50		3,981.50
Total Other Objects		\$3,981.50		\$3,981.50
Total 1110 Regular Programs	\$8,111,401.86	\$8,845,193.01	\$609,679.01	\$17,566,273.88

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1190 Federally-Funded Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			299,460.00	299,460.00
Total Personnel Services – Salaries			\$299,460.00	\$299,460.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			438.68	438.68
220 Social Security Contributions			21,382.42	21,382.42
230 PSERS Retirement Contributions			50,722.49	50,722.49
260 Workers' Compensation			1,693.10	1,693.10
270 Group Insurance – Self-Insurance			57,736.03	57,736.03
292 Health Savings Accounts			6,300.00	6,300.00
Total Personnel Services – Employee Benefits			\$138,272.72	\$138,272.72
600 Supplies				
610 General Supplies			209.63	209.63
640 Books and Periodicals			2,570.75	2,570.75
Total Supplies			\$2,780.38	\$2,780.38
Total 1190 Federally-Funded Regular Programs			\$440,513.10	\$440,513.10

General Fund (10)

1200 Special Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,665,854.68	1,492,292.81	190,080.50	3,348,227.99
Total Personnel Services – Salaries	\$1,665,854.68	\$1,492,292.81	\$190,080.50	\$3,348,227.99
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	4,311.66	3,968.19		8,279.85
220 Social Security Contributions	126,115.06	125,209.83	620.97	251,945.86
230 PSERS Retirement Contributions	573,353.63	582,398.40	1,375.75	1,157,127.78
250 Unemployment Compensation	370.00			370.00
260 Workers' Compensation	9,786.87	9,730.56	49.62	19,567.05
270 Group Insurance – Self-Insurance	588,800.94	571,598.25	17,911.95	1,178,311.14
292 Health Savings Accounts	50,246.25	50,670.00		100,916.25
Total Personnel Services – Employee Benefits	\$1,352,984.41	\$1,343,575.23	\$19,958.29	\$2,716,517.93
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	36,802.53	36,802.54	391,105.24	464,710.31
329 Professional Educational Services – Other	16,244.03	318.96		16,562.99
330 Other Professional Services	15,250.00			15,250.00
Total Purchased Professional and Technical Services	\$68,296.56	\$37,121.50	\$391,105.24	\$496,523.30
500 Other Purchased Services				
530 Communications	2,941.18	2,941.17		5,882.35
561 Tuition To Other School Districts Within the State	27,667.57	55,747.08		83,414.65
562 Tuition To Pennsylvania Charter Schools	394,877.99	624,889.74		1,019,767.73
563 Tuition To Nonpublic Schools	138,931.50	466,781.20		605,712.70
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	11,656.55	11,656.56		23,313.11
580 Travel	1,403.86	1,411.16		2,815.02
Total Other Purchased Services	\$577,478.65	\$1,163,426.91		\$1,740,905.56
600 Supplies				
610 General Supplies	35,451.70	54,487.91		89,939.61
630 Food	1,233.19	2,058.77		3,291.96
640 Books and Periodicals	728.58	1,647.90		2,376.48
Total Supplies	\$37,413.47	\$58,194.58		\$95,608.05
800 Other Objects				
810 Dues and Fees	253.00	336.00		589.00
Total Other Objects	\$253.00	\$336.00		\$589.00
Total 1200 Special Programs – Elementary / Secondary	\$3,702,280.77	\$4,094,947.03	\$601,144.03	\$8,398,371.83

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	90,544.71	103,837.04	1,451.00	195,832.75
Total Personnel Services – Salaries	\$90,544.71	\$103,837.04	\$1,451.00	\$195,832.75
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	161.28	293.56		454.84
220 Social Security Contributions	6,980.04	7,906.30		14,886.34
230 PSERS Retirement Contributions	30,369.64	36,283.44		66,653.08
260 Workers' Compensation	539.22	611.46		1,150.68
270 Group Insurance – Self-Insurance	9,372.84	43,713.66		53,086.50
292 Health Savings Accounts	1,050.00	4,800.00		5,850.00
Total Personnel Services – Employee Benefits	\$48,473.02	\$93,608.42		\$142,081.44
600 Supplies				
610 General Supplies	329.89	37,236.89		37,566.78
630 Food	560.15	770.50		1,330.65
640 Books and Periodicals		26.28		26.28
Total Supplies	\$890.04	\$38,033.67		\$38,923.71
Total 1210 Life Skills Support	\$139,907.77	\$235,479.13	\$1,451.00	\$376,837.90

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1220 Sensory Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	179,996.29	134,481.90		314,478.19
Total Personnel Services – Salaries	\$179,996.29	\$134,481.90		\$314,478.19
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	346.56	149.04		495.60
220 Social Security Contributions	13,499.86	9,989.52		23,489.38
230 PSERS Retirement Contributions	62,679.25	45,683.43		108,362.68
260 Workers' Compensation	1,049.03	784.56		1,833.59
270 Group Insurance – Self-Insurance	47,288.64	22,411.16		69,699.80
292 Health Savings Accounts	4,200.00	2,100.00		6,300.00
Total Personnel Services – Employee Benefits	\$129,063.34	\$81,117.71		\$210,181.05
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			61,186.84	61,186.84
Total Purchased Professional and Technical Services			\$61,186.84	\$61,186.84
500 Other Purchased Services				
580 Travel	391.70	1,411.16		1,802.86
Total Other Purchased Services	\$391.70	\$1,411.16		\$1,802.86
600 Supplies				
610 General Supplies	1,877.54	465.52		2,343.06
Total Supplies	\$1,877.54	\$465.52		\$2,343.06
800 Other Objects				
810 Dues and Fees	253.00	336.00		589.00
Total Other Objects	\$253.00	\$336.00		\$589.00
Total 1220 Sensory Support	\$311,581.87	\$217,812.29	\$61,186.84	\$590,581.00

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	391,820.06	298,386.55	9,061.00	699,267.61
Total Personnel Services – Salaries	\$391,820.06	\$298,386.55	\$9,061.00	\$699,267.61
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,772.00	926.58		2,698.58
220 Social Security Contributions	30,061.39	22,541.51		52,602.90
230 PSERS Retirement Contributions	130,998.96	103,600.40		234,599.36
260 Workers' Compensation	2,342.13	1,749.15		4,091.28
270 Group Insurance – Self-Insurance	263,292.42	128,875.74		392,168.16
292 Health Savings Accounts	25,335.00	8,970.00		34,305.00
Total Personnel Services – Employee Benefits	\$453,801.90	\$266,663.38		\$720,465.28
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			118,428.91	118,428.91
Total Purchased Professional and Technical Services			\$118,428.91	\$118,428.91
600 Supplies				
610 General Supplies	655.66	10,613.15		11,268.81
630 Food	673.04	795.52		1,468.56
640 Books and Periodicals	97.04			97.04
Total Supplies	\$1,425.74	\$11,408.67		\$12,834.41
Total 1230 Emotional Support	\$847,047.70	\$576,458.60	\$127,489.91	\$1,550,996.21

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,003,493.62	955,587.32	179,568.50	2,138,649.44
Total Personnel Services – Salaries	\$1,003,493.62	\$955,587.32	\$179,568.50	\$2,138,649.44
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,031.82	2,599.01		4,630.83
220 Social Security Contributions	75,573.77	84,772.50	620.97	160,967.24
230 PSERS Retirement Contributions	349,305.78	396,831.13	1,375.75	747,512.66
250 Unemployment Compensation	370.00			370.00
260 Workers' Compensation	5,856.49	6,585.39	49.62	12,491.50
270 Group Insurance – Self-Insurance	268,847.04	376,597.69	17,911.95	663,356.68
292 Health Savings Accounts	19,661.25	34,800.00		54,461.25
Total Personnel Services – Employee Benefits	\$721,646.15	\$902,185.72	\$19,958.29	\$1,643,790.16
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	16,244.03	318.96		16,562.99
330 Other Professional Services	15,250.00			15,250.00
Total Purchased Professional and Technical Services	\$31,494.03	\$318.96		\$31,812.99
500 Other Purchased Services				
580 Travel	1,012.16			1,012.16
Total Other Purchased Services	\$1,012.16			\$1,012.16
600 Supplies				
610 General Supplies	32,588.61	6,172.35		38,760.96
630 Food		492.75		492.75
640 Books and Periodicals	631.54	1,621.62		2,253.16
Total Supplies	\$33,220.15	\$8,286.72		\$41,506.87
Total 1240 Academic Support	\$1,790,866.11	\$1,866,378.72	\$199,526.79	\$3,856,771.62

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	927,142.20	867,329.05	179,568.50	1,974,039.75
Total Personnel Services – Salaries	\$927,142.20	\$867,329.05	\$179,568.50	\$1,974,039.75
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,966.62	2,428.49		4,395.11
220 Social Security Contributions	69,732.74	78,247.98	620.97	148,601.69
230 PSERS Retirement Contributions	323,622.47	366,078.87	1,375.75	691,077.09
250 Unemployment Compensation	370.00			370.00
260 Workers' Compensation	5,410.96	6,070.83	49.62	11,531.41
270 Group Insurance – Self-Insurance	268,847.04	353,936.47	17,911.95	640,695.46
292 Health Savings Accounts	19,661.25	32,700.00		52,361.25
Total Personnel Services – Employee Benefits	\$689,611.08	\$839,462.64	\$19,958.29	\$1,549,032.01
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	16,244.03	318.96		16,562.99
330 Other Professional Services	15,250.00			15,250.00
Total Purchased Professional and Technical Services	\$31,494.03	\$318.96		\$31,812.99
600 Supplies				
610 General Supplies	32,588.61	6,172.35		38,760.96
630 Food		492.75		492.75
640 Books and Periodicals	631.54	1,621.62		2,253.16
Total Supplies	\$33,220.15	\$8,286.72		\$41,506.87
Total 1241 Learning Support – Public	\$1,681,467.46	\$1,715,397.37	\$199,526.79	\$3,596,391.62

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	76,351.42	88,258.27		164,609.69
Total Personnel Services – Salaries	\$76,351.42	\$88,258.27		\$164,609.69
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	65.20	170.52		235.72
220 Social Security Contributions	5,841.03	6,524.52		12,365.55
230 PSERS Retirement Contributions	25,683.31	30,752.26		56,435.57
260 Workers' Compensation	445.53	514.56		960.09
270 Group Insurance – Self-Insurance		22,661.22		22,661.22
292 Health Savings Accounts		2,100.00		2,100.00
Total Personnel Services – Employee Benefits	\$32,035.07	\$62,723.08		\$94,758.15
500 Other Purchased Services				
580 Travel	1,012.16			1,012.16
Total Other Purchased Services	\$1,012.16			\$1,012.16
Total 1243 Gifted Support	\$109,398.65	\$150,981.35		\$260,380.00

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General Fund (10)

1270 Multi-Handicapped Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1270 Multi-Handicapped Support

Elementary

Secondary

Federal

Total

43,961.90

43,961.90

\$43,961.90

\$43,961.90

\$43,961.90

\$43,961.90

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1290 Special Programs - Other Support				
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	36,802.53	36,802.54	167,527.59	241,132.66
Total Purchased Professional and Technical Services	\$36,802.53	\$36,802.54	\$167,527.59	\$241,132.66
500 <u>Other Purchased Services</u>				
530 Communications	2,941.18	2,941.17		5,882.35
561 Tuition To Other School Districts Within the State	27,667.57	55,747.08		83,414.65
562 Tuition To Pennsylvania Charter Schools	394,877.99	624,889.74		1,019,767.73
563 Tuition To Nonpublic Schools	138,931.50	466,781.20		605,712.70
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	11,656.55	11,656.56		23,313.11
Total Other Purchased Services	\$576,074.79	\$1,162,015.75		\$1,738,090.54
Total 1290 Special Programs - Other Support	\$612,877.32	\$1,198,818.29	\$167,527.59	\$1,979,223.20

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		494,392.98		494,392.98
Total Personnel Services – Salaries		\$494,392.98		\$494,392.98
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		900.40		900.40
220 Social Security Contributions		37,405.23		37,405.23
230 PSERS Retirement Contributions		173,056.02		173,056.02
250 Unemployment Compensation		81.48		81.48
260 Workers' Compensation		2,800.32		2,800.32
270 Group Insurance – Self-Insurance		117,350.34		117,350.34
292 Health Savings Accounts		7,200.00		7,200.00
Total Personnel Services – Employee Benefits		\$338,793.79		\$338,793.79
400 Purchased Property Services				
430 Repairs and Maintenance Services		450.00		450.00
Total Purchased Property Services		\$450.00		\$450.00
500 Other Purchased Services				
510 Student Transportation Services		6,609.80		6,609.80
564 Tuition To Career and Technology Centers		869,667.00		869,667.00
Total Other Purchased Services		\$876,276.80		\$876,276.80
600 Supplies				
610 General Supplies		10,976.55		10,976.55
630 Food		3,009.75		3,009.75
640 Books and Periodicals		6,489.00		6,489.00
Total Supplies		\$20,475.30		\$20,475.30
800 Other Objects				
810 Dues and Fees		2,675.00		2,675.00
Total Other Objects		\$2,675.00		\$2,675.00
Total 1300 Vocational Education		\$1,733,063.87		\$1,733,063.87

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		5,130.00	18,990.00	24,120.00
Total Personnel Services – Salaries		\$5,130.00	\$18,990.00	\$24,120.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		389.23	1,424.78	1,814.01
230 PSERS Retirement Contributions	1,290.68	4,054.92	3,159.11	8,504.71
260 Workers' Compensation		30.78	100.28	131.06
Total Personnel Services – Employee Benefits	\$1,290.68	\$4,474.93	\$4,684.17	\$10,449.78
400 Purchased Property Services				
440 Rentals		1,828.00		1,828.00
Total Purchased Property Services		\$1,828.00		\$1,828.00
600 Supplies				
610 General Supplies		52.84	758.13	810.97
620 Energy		221.94		221.94
Total Supplies		\$274.78	\$758.13	\$1,032.91
Total 1400 Other Instructional Programs – Elementary / Secondary	\$1,290.68	\$11,707.71	\$24,432.30	\$37,430.69

General Fund (10)

1410 Drivers' Education

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		1,770.00		1,770.00
Total Personnel Services – Salaries		\$1,770.00		\$1,770.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions		134.08		134.08
230 PSERS Retirement Contributions		624.10		624.10
260 Workers' Compensation		10.62		10.62
Total Personnel Services – Employee Benefits		\$768.80		\$768.80

400 Purchased Property Services

440 Rentals		1,828.00		1,828.00
Total Purchased Property Services		\$1,828.00		\$1,828.00

600 Supplies

610 General Supplies		52.84		52.84
620 Energy		221.94		221.94
Total Supplies		\$274.78		\$274.78

Total 1410 Drivers' Education

Total 1410 Drivers' Education		\$4,641.58		\$4,641.58
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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		3,360.00	18,990.00	22,350.00
Total Personnel Services – Salaries		\$3,360.00	\$18,990.00	\$22,350.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		255.15	1,424.78	1,679.93
230 PSERS Retirement Contributions	1,290.68	3,430.82	3,159.11	7,880.61
260 Workers’ Compensation		20.16	100.28	120.44
Total Personnel Services – Employee Benefits	\$1,290.68	\$3,706.13	\$4,684.17	\$9,680.98
600 Supplies				
610 General Supplies			758.13	758.13
Total Supplies			\$758.13	\$758.13
Total 1420 Summer School	\$1,290.68	\$7,066.13	\$24,432.30	\$32,789.11

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General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

2,949.12

2,949.12

Total Purchased Professional and Technical Services

\$2,949.12

\$2,949.12

Total 1500 Nonpublic School Programs

\$2,949.12

\$2,949.12

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 5,346,897.62

Total Personnel Services – Salaries

\$5,346,897.62

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 13,465.04

220 Social Security Contributions 400,010.91

230 PSERS Retirement Contributions 1,821,325.71

240 Tuition Reimbursement 90,909.98

250 Unemployment Compensation 155.54

260 Workers' Compensation 31,792.50

270 Group Insurance – Self-Insurance 1,518,665.16

280 Other Post-Employment Benefits (OPEB) 133,275.63

291 Other Retirement Plans 6,500.00

292 Health Savings Accounts 125,488.75

Total Personnel Services – Employee Benefits

\$4,141,589.22

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius 11,130.97

329 Professional Educational Services – Other 455,193.88

330 Other Professional Services 221,390.97

350 Security / Safety Services 2,235.37

360 Employee Training and Development Services 4,731.19

Total Purchased Professional and Technical Services

\$694,682.38

400 Purchased Property Services

410 Cleaning Services 8,656.27

420 Utility Services 142,459.82

430 Repairs and Maintenance Services 414,905.99

440 Rentals 18,609.89

Total Purchased Property Services

\$584,631.97

500 Other Purchased Services

513 Contracted Carriers 2,921,080.14

516 Student Transportation Services From the IU 11,434.28

519 Student Transportation Services From Other Sources 10,188.84

520 Insurance – General 15,800.00

522 Automotive Liability Insurance 8,489.00

523 General Property and Liability Insurance 168,609.00

530 Communications 122,810.00

549 Other Advertising/Public Relations 1,057.38

550 Printing and Binding 2,111.67

580 Travel 8,110.81

Total Other Purchased Services

\$3,269,691.12

600 Supplies

610 General Supplies 360,500.18

620 Energy 581,571.89

630 Food 849.52

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General Fund (10)

2000 Support Services

Total

600 Supplies

640 Books and Periodicals 73,196.82

650 Supplies & Fees – Technology Related 127,510.26

Total Supplies \$1,143,628.67

700 Property

736 Technology Equipment Lease 330,640.70

752 Capital Equipment – Original and Additional 99,668.09

768 Capitalized Technology Software - Replacement 162,730.00

Total Property \$593,038.79

800 Other Objects

810 Dues and Fees 36,809.31

Total Other Objects \$36,809.31

Total 2000 Support Services \$15,810,969.08

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	282,467.70	595,007.50	62,021.00	1,095,343.64
Total Personnel Services – Salaries	\$282,467.70	\$595,007.50	\$62,021.00	\$1,095,343.64
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	526.10	1,050.00		1,990.46
220 Social Security Contributions	21,559.23	45,048.35		83,138.33
230 PSERS Retirement Contributions	98,540.44	206,620.49		379,865.96
260 Workers' Compensation	1,671.30	3,507.16		6,453.07
270 Group Insurance – Self-Insurance	45,227.70	113,070.64		186,629.14
280 Other Post-Employment Benefits (OPEB)	340.10	10,045.08		10,385.18
292 Health Savings Accounts	2,100.00	7,425.00		12,187.50
Total Personnel Services – Employee Benefits	\$169,964.87	\$386,766.72		\$680,649.64
500 Other Purchased Services				
580 Travel	249.54	249.54		539.53
Total Other Purchased Services	\$249.54	\$249.54		\$539.53
600 Supplies				
610 General Supplies	5,472.50	5,284.21		10,756.71
640 Books and Periodicals	50.00	176.00		226.00
Total Supplies	\$5,522.50	\$5,460.21		\$10,982.71
800 Other Objects				
810 Dues and Fees	613.00	295.00		908.00
Total Other Objects	\$613.00	\$295.00		\$908.00
Total 2100 Support Services – Students	\$458,817.61	\$987,778.97	\$62,021.00	\$1,788,423.52

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	142,791.70	531,118.62		673,910.32
Total Personnel Services – Salaries	\$142,791.70	\$531,118.62		\$673,910.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	223.70	844.44		1,068.14
220 Social Security Contributions	10,871.11	40,159.71		51,030.82
230 PSERS Retirement Contributions	50,348.38	184,093.17		234,441.55
260 Workers' Compensation	833.31	3,123.75		3,957.06
270 Group Insurance – Self-Insurance	22,943.22	89,426.32		112,369.54
280 Other Post-Employment Benefits (OPEB)	340.10	10,045.08		10,385.18
292 Health Savings Accounts		5,325.00		5,325.00
Total Personnel Services – Employee Benefits	\$85,559.82	\$333,017.47		\$418,577.29
600 Supplies				
610 General Supplies	939.78	751.49		1,691.27
640 Books and Periodicals		126.00		126.00
Total Supplies	\$939.78	\$877.49		\$1,817.27
800 Other Objects				
810 Dues and Fees	318.00			318.00
Total Other Objects	\$318.00			\$318.00
Total 2120 Guidance Services	\$229,609.30	\$865,013.58		\$1,094,622.88

General Fund (10)

2140 Psychological Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	139,676.00	63,888.88		203,564.88
Total Personnel Services – Salaries	\$139,676.00	\$63,888.88		\$203,564.88
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	302.40	205.56		507.96
220 Social Security Contributions	10,688.12	4,888.64		15,576.76
230 PSERS Retirement Contributions	48,192.06	22,527.32		70,719.38
260 Workers' Compensation	837.99	383.41		1,221.40
270 Group Insurance – Self-Insurance	22,284.48	23,644.32		45,928.80
292 Health Savings Accounts	2,100.00	2,100.00		4,200.00
Total Personnel Services – Employee Benefits	\$84,405.05	\$53,749.25		\$138,154.30
500 Other Purchased Services				
580 Travel	249.54	249.54		499.08
Total Other Purchased Services	\$249.54	\$249.54		\$499.08
600 Supplies				
610 General Supplies	4,532.72	4,532.72		9,065.44
640 Books and Periodicals	50.00	50.00		100.00
Total Supplies	\$4,582.72	\$4,582.72		\$9,165.44
800 Other Objects				
810 Dues and Fees	295.00	295.00		590.00
Total Other Objects	\$295.00	\$295.00		\$590.00
Total 2140 Psychological Services	\$229,208.31	\$122,765.39		\$351,973.70

General Fund (10)

2160 Social Work Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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100 Personnel Services – Salaries

100 Personnel Services – Salaries			62,021.00	194,868.00
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Total Personnel Services – Salaries			\$62,021.00	\$194,868.00
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200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				368.28
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220 Social Security Contributions				14,836.15
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230 PSERS Retirement Contributions				66,595.04
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260 Workers' Compensation				1,136.64
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270 Group Insurance – Self-Insurance				23,644.32
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292 Health Savings Accounts				2,100.00
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Total Personnel Services – Employee Benefits				\$108,680.43
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500 Other Purchased Services

580 Travel				40.45
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Total Other Purchased Services				\$40.45
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Total 2160 Social Work Services			\$62,021.00	\$303,588.88
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General Fund (10)

2170 Student Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

23,000.44

Total Personnel Services – Salaries

\$23,000.44

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

46.08

220 Social Security Contributions

1,694.60

230 PSERS Retirement Contributions

8,109.99

260 Workers' Compensation

137.97

270 Group Insurance – Self-Insurance

4,686.48

292 Health Savings Accounts

562.50

Total Personnel Services – Employee Benefits

\$15,237.62

Total 2170 Student Accounting Services

\$38,238.06

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	138,846.17	204,489.11		343,335.28
Total Personnel Services – Salaries	\$138,846.17	\$204,489.11		\$343,335.28
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	296.70	557.17		853.87
220 Social Security Contributions	10,248.53	14,959.53		25,208.06
230 PSERS Retirement Contributions	48,274.97	71,339.99		119,614.96
240 Tuition Reimbursement	31,623.00	33,483.00		65,106.00
260 Workers' Compensation	822.09	1,202.49		2,024.58
270 Group Insurance – Self-Insurance	35,466.72	75,661.68		111,128.40
292 Health Savings Accounts	3,150.00	6,870.00		10,020.00
Total Personnel Services – Employee Benefits	\$129,882.01	\$204,073.86		\$333,955.87
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services	1,668.19		1,015.00	2,683.19
Total Purchased Professional and Technical Services	\$1,668.19		\$1,015.00	\$2,683.19
400 Purchased Property Services				
430 Repairs and Maintenance Services		2,010.54		2,010.54
Total Purchased Property Services		\$2,010.54		\$2,010.54
600 Supplies				
610 General Supplies	2,015.62	1,995.62		4,011.24
640 Books and Periodicals	7,891.25	25,169.57		33,060.82
650 Supplies & Fees – Technology Related		957.00		957.00
Total Supplies	\$9,906.87	\$28,122.19		\$38,029.06
Total 2200 Support Services – Instructional Staff	\$280,303.24	\$438,695.70	\$1,015.00	\$720,013.94

General Fund (10)

2220 Technology Support Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

2,010.54

2,010.54

Total Purchased Property Services

\$2,010.54

\$2,010.54

600 Supplies

610 General Supplies

882.90

882.90

640 Books and Periodicals

7,587.57

7,587.57

650 Supplies & Fees – Technology Related

957.00

957.00

Total Supplies

\$9,427.47

\$9,427.47

Total 2220 Technology Support Services

\$11,438.01

\$11,438.01

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2250 School Library Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	77,501.49	143,144.94		220,646.43
Total Personnel Services – Salaries	\$77,501.49	\$143,144.94		\$220,646.43
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	159.48	419.68		579.16
220 Social Security Contributions	5,833.75	10,544.68		16,378.43
230 PSERS Retirement Contributions	27,086.47	50,151.22		77,237.69
260 Workers' Compensation	453.85	834.54		1,288.39
270 Group Insurance – Self-Insurance	23,644.32	63,839.76		87,484.08
292 Health Savings Accounts	2,100.00	5,820.00		7,920.00
Total Personnel Services – Employee Benefits	\$59,277.87	\$131,609.88		\$190,887.75
600 Supplies				
610 General Supplies	2,015.62	1,112.72		3,128.34
640 Books and Periodicals	7,891.25	17,582.00		25,473.25
Total Supplies	\$9,906.87	\$18,694.72		\$28,601.59
Total 2250 School Library Services	\$146,686.23	\$293,449.54		\$440,135.77

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2260 Instruction and Curriculum Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	61,344.68	61,344.17		122,688.85
Total Personnel Services – Salaries	\$61,344.68	\$61,344.17		\$122,688.85
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	137.22	137.49		274.71
220 Social Security Contributions	4,414.78	4,414.85		8,829.63
230 PSERS Retirement Contributions	21,188.50	21,188.77		42,377.27
260 Workers' Compensation	368.24	367.95		736.19
270 Group Insurance – Self-Insurance	11,822.40	11,821.92		23,644.32
292 Health Savings Accounts	1,050.00	1,050.00		2,100.00
Total Personnel Services – Employee Benefits	\$38,981.14	\$38,980.98		\$77,962.12
Total 2260 Instruction and Curriculum Development Services	\$100,325.82	\$100,325.15		\$200,650.97

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement	31,623.00	33,483.00		65,106.00
Total Personnel Services – Employee Benefits	\$31,623.00	\$33,483.00		\$65,106.00
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services	1,668.19		1,015.00	2,683.19
Total Purchased Professional and Technical Services	\$1,668.19		\$1,015.00	\$2,683.19
Total 2270 Instructional Staff Professional Development Services	\$33,291.19	\$33,483.00	\$1,015.00	\$67,789.19

General Fund (10)

2300 Support Services – Administration

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	471,445.10	514,443.44	16,182.50	1,610,596.65
Total Personnel Services – Salaries	\$471,445.10	\$514,443.44	\$16,182.50	\$1,610,596.65
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,456.05	1,393.08	42.72	4,285.13
220 Social Security Contributions	34,749.61	38,851.55	1,223.13	119,329.05
230 PSERS Retirement Contributions	164,817.39	179,964.18	5,705.96	542,255.63
260 Workers' Compensation	2,828.12	3,081.32	97.06	9,653.10
270 Group Insurance – Self-Insurance	183,476.22	162,666.26	5,094.58	426,785.76
280 Other Post-Employment Benefits (OPEB)				60,339.65
291 Other Retirement Plans				6,500.00
292 Health Savings Accounts	17,962.50	15,300.00	703.13	41,293.75
Total Personnel Services – Employee Benefits	\$405,289.89	\$401,256.39	\$12,866.58	\$1,210,442.07
300 Purchased Professional and Technical Services				
330 Other Professional Services				57,802.34
Total Purchased Professional and Technical Services				\$57,802.34
500 Other Purchased Services				
520 Insurance – General				400.00
530 Communications	5,906.98	9,708.10		15,615.08
549 Other Advertising/Public Relations				1,057.38
550 Printing and Binding	765.49			2,111.67
580 Travel	46.97			4,655.23
Total Other Purchased Services	\$6,719.44	\$9,708.10		\$23,839.36
600 Supplies				
610 General Supplies	1,750.00	14,792.05		48,426.93
630 Food	126.19			849.52
650 Supplies & Fees – Technology Related				9,126.00
Total Supplies	\$1,876.19	\$14,792.05		\$58,402.45
800 Other Objects				
810 Dues and Fees	605.00	1,810.00		26,264.31
Total Other Objects	\$605.00	\$1,810.00		\$26,264.31
Total 2300 Support Services – Administration	\$885,935.62	\$942,009.98	\$29,049.08	\$2,987,347.18

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

520 Insurance – General

400.00

549 Other Advertising/Public Relations

857.38

580 Travel

3,947.50

Total Other Purchased Services

\$5,204.88

800 Other Objects

810 Dues and Fees

2,700.00

Total Other Objects

\$2,700.00

Total 2310 Board Services

\$7,904.88

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				49,853.77
Total Personnel Services – Salaries				\$49,853.77
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				3,813.79
260 Workers' Compensation				299.09
Total Personnel Services – Employee Benefits				\$4,112.88
600 Supplies				
610 General Supplies				21,094.21
Total Supplies				\$21,094.21
Total 2330 Tax Assessment and Collection Services				\$75,060.86

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

57,802.34

Total Purchased Professional and Technical Services

\$57,802.34

Total 2350 Legal and Accounting Services

\$57,802.34

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office of the Superintendent / Executive Director Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				230,356.30
Total Personnel Services – Salaries				\$230,356.30
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				644.88
220 Social Security Contributions				15,817.97
230 PSERS Retirement Contributions				77,611.63
260 Workers' Compensation				1,382.29
270 Group Insurance – Self-Insurance				23,644.32
280 Other Post-Employment Benefits (OPEB)				8,211.24
291 Other Retirement Plans				6,500.00
292 Health Savings Accounts				2,100.00
Total Personnel Services – Employee Benefits				\$135,912.33
500 Other Purchased Services				
530 Communications	3,858.19	3,858.19		7,716.38
550 Printing and Binding				1,346.18
580 Travel				158.00
Total Other Purchased Services	\$3,858.19	\$3,858.19		\$9,220.56
600 Supplies				
610 General Supplies				9,573.99
630 Food				723.33
Total Supplies				\$10,297.32
800 Other Objects				
810 Dues and Fees				19,379.31
Total Other Objects				\$19,379.31
Total 2360 Office of the Superintendent / Executive Director Services	\$3,858.19	\$3,858.19		\$405,165.82

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General Fund (10)

2370 Community Relations Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

549 Other Advertising/Public Relations

200.00

Total Other Purchased Services

\$200.00

Total 2370 Community Relations Services

\$200.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	471,445.10	514,443.44		985,888.54
Total Personnel Services – Salaries	\$471,445.10	\$514,443.44		\$985,888.54
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,456.05	1,393.08		2,849.13
220 Social Security Contributions	34,749.61	38,851.55		73,601.16
230 PSERS Retirement Contributions	164,817.39	179,964.18		344,781.57
260 Workers' Compensation	2,828.12	3,081.32		5,909.44
270 Group Insurance – Self-Insurance	183,476.22	162,666.26		346,142.48
292 Health Savings Accounts	17,962.50	15,300.00		33,262.50
Total Personnel Services – Employee Benefits	\$405,289.89	\$401,256.39		\$806,546.28
500 Other Purchased Services				
530 Communications	2,048.79	5,849.91		7,898.70
550 Printing and Binding	765.49			765.49
580 Travel	46.97			46.97
Total Other Purchased Services	\$2,861.25	\$5,849.91		\$8,711.16
600 Supplies				
610 General Supplies	1,750.00	14,792.05		16,542.05
630 Food	126.19			126.19
Total Supplies	\$1,876.19	\$14,792.05		\$16,668.24
800 Other Objects				
810 Dues and Fees	605.00	1,810.00		2,415.00
Total Other Objects	\$605.00	\$1,810.00		\$2,415.00
Total 2380 Office of the Principal Services	\$882,077.43	\$938,151.79		\$1,820,229.22

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2390 Other Administration Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			16,182.50	344,498.04
Total Personnel Services – Salaries			\$16,182.50	\$344,498.04
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			42.72	791.12
220 Social Security Contributions			1,223.13	26,096.13
230 PSERS Retirement Contributions			5,705.96	119,862.43
260 Workers' Compensation			97.06	2,062.28
270 Group Insurance – Self-Insurance			5,094.58	56,998.96
280 Other Post-Employment Benefits (OPEB)				52,128.41
292 Health Savings Accounts			703.13	5,931.25
Total Personnel Services – Employee Benefits			\$12,866.58	\$263,870.58
500 Other Purchased Services				
580 Travel				502.76
Total Other Purchased Services				\$502.76
600 Supplies				
610 General Supplies				1,216.68
650 Supplies & Fees – Technology Related				9,126.00
Total Supplies				\$10,342.68
800 Other Objects				
810 Dues and Fees				1,770.00
Total Other Objects				\$1,770.00
Total 2390 Other Administration Services			\$29,049.08	\$620,984.06

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				417,402.68
Total Personnel Services – Salaries				\$417,402.68
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,067.82
220 Social Security Contributions				30,914.12
230 PSERS Retirement Contributions				147,722.37
260 Workers' Compensation				2,448.99
270 Group Insurance – Self-Insurance				140,439.68
280 Other Post-Employment Benefits (OPEB)				15,835.62
292 Health Savings Accounts				10,450.00
Total Personnel Services – Employee Benefits				\$348,878.60
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			11,130.97	11,130.97
329 Professional Educational Services – Other				4,943.88
330 Other Professional Services				108,393.85
Total Purchased Professional and Technical Services			\$11,130.97	\$124,468.70
500 Other Purchased Services				
580 Travel				2,856.05
Total Other Purchased Services				\$2,856.05
600 Supplies				
610 General Supplies				10,358.66
Total Supplies				\$10,358.66
800 Other Objects				
810 Dues and Fees				244.00
Total Other Objects				\$244.00
Total 2400 Support Services – Pupil Health			\$11,130.97	\$904,208.69

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				68,598.00
Total Personnel Services – Salaries				\$68,598.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				133.08
220 Social Security Contributions				5,218.82
230 PSERS Retirement Contributions				23,447.27
260 Workers' Compensation				400.18
270 Group Insurance – Self-Insurance				7,881.44
292 Health Savings Accounts				1,750.00
Total Personnel Services – Employee Benefits				\$38,830.79
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				99,689.35
Total Purchased Professional and Technical Services				\$99,689.35
500 <u>Other Purchased Services</u>				
580 Travel				2,259.52
Total Other Purchased Services				\$2,259.52
600 <u>Supplies</u>				
610 General Supplies				2,396.72
Total Supplies				\$2,396.72
Total 2420 Medical Services				\$211,774.38

General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				348,804.68
Total Personnel Services – Salaries				\$348,804.68
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				934.74
220 Social Security Contributions				25,695.30
230 PSERS Retirement Contributions				124,275.10
260 Workers' Compensation				2,048.81
270 Group Insurance – Self-Insurance				132,558.24
280 Other Post-Employment Benefits (OPEB)				15,835.62
292 Health Savings Accounts				8,700.00
Total Personnel Services – Employee Benefits				\$310,047.81
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			11,130.97	11,130.97
329 Professional Educational Services – Other				4,943.88
330 Other Professional Services				8,704.50
Total Purchased Professional and Technical Services			\$11,130.97	\$24,779.35
500 Other Purchased Services				
580 Travel				596.53
Total Other Purchased Services				\$596.53
600 Supplies				
610 General Supplies				7,961.94
Total Supplies				\$7,961.94
800 Other Objects				
810 Dues and Fees				244.00
Total Other Objects				\$244.00
Total 2440 Nursing Services			\$11,130.97	\$692,434.31

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2500 Support Services – Business				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				299,021.80
Total Personnel Services – Salaries				\$299,021.80
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				818.17
220 Social Security Contributions				22,399.90
230 PSERS Retirement Contributions				104,303.35
260 Workers' Compensation				1,793.70
270 Group Insurance – Self-Insurance				98,649.56
280 Other Post-Employment Benefits (OPEB)				5,858.52
292 Health Savings Accounts				9,750.00
Total Personnel Services – Employee Benefits				\$243,573.20
300 Purchased Professional and Technical Services				
330 Other Professional Services				43,419.80
Total Purchased Professional and Technical Services				\$43,419.80
400 Purchased Property Services				
430 Repairs and Maintenance Services				1,719.84
440 Rentals				260.19
Total Purchased Property Services				\$1,980.03
600 Supplies				
610 General Supplies				8,247.29
650 Supplies & Fees – Technology Related				19,194.39
Total Supplies				\$27,441.68
800 Other Objects				
810 Dues and Fees				9,243.00
Total Other Objects				\$9,243.00
Total 2500 Support Services – Business				\$624,679.51

General Fund (10)

2510 Fiscal Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			299,021.80
Total Personnel Services – Salaries				\$299,021.80
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			818.17
	220 Social Security Contributions			22,399.90
	230 PSERS Retirement Contributions			104,303.35
	260 Workers' Compensation			1,793.70
	270 Group Insurance – Self-Insurance			98,649.56
	280 Other Post-Employment Benefits (OPEB)			5,858.52
	292 Health Savings Accounts			9,750.00
Total Personnel Services – Employee Benefits				\$243,573.20
300	<u>Purchased Professional and Technical Services</u>			
	330 Other Professional Services			43,419.80
Total Purchased Professional and Technical Services				\$43,419.80
400	<u>Purchased Property Services</u>			
	430 Repairs and Maintenance Services			1,719.84
	440 Rentals			260.19
Total Purchased Property Services				\$1,980.03
600	<u>Supplies</u>			
	610 General Supplies			8,247.29
	650 Supplies & Fees – Technology Related			19,194.39
Total Supplies				\$27,441.68
800	<u>Other Objects</u>			
	810 Dues and Fees			9,243.00
Total Other Objects				\$9,243.00
Total 2510 Fiscal Services				\$624,679.51

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2511 Supervision of Fiscal Services - Head of Component				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				194,311.02
Total Personnel Services – Salaries				\$194,311.02
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				559.83
220 Social Security Contributions				14,388.23
230 PSERS Retirement Contributions				67,382.32
260 Workers' Compensation				1,165.68
270 Group Insurance – Self-Insurance				69,573.12
292 Health Savings Accounts				6,450.00
Total Personnel Services – Employee Benefits				\$159,519.18
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				43,419.80
Total Purchased Professional and Technical Services				\$43,419.80
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,719.84
440 Rentals				260.19
Total Purchased Property Services				\$1,980.03
600 <u>Supplies</u>				
610 General Supplies				8,247.29
650 Supplies & Fees – Technology Related				19,194.39
Total Supplies				\$27,441.68
800 <u>Other Objects</u>				
810 Dues and Fees				9,243.00
Total Other Objects				\$9,243.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$435,914.71

General Fund (10)

2514 Payroll Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Elementary

Secondary

Federal

Total

39,710.78

Total Personnel Services – Salaries

\$39,710.78

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

120.10

220 Social Security Contributions

3,038.01

230 PSERS Retirement Contributions

14,002.10

260 Workers' Compensation

238.14

270 Group Insurance – Self-Insurance

19,703.60

280 Other Post-Employment Benefits (OPEB)

5,858.52

292 Health Savings Accounts

2,250.00

Total Personnel Services – Employee Benefits

\$45,210.47

Total 2514 Payroll Services

\$84,921.25

General Fund (10)

2515 Financial Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				65,000.00
Total Personnel Services – Salaries				\$65,000.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				138.24
220 Social Security Contributions				4,973.66
230 PSERS Retirement Contributions				22,918.93
260 Workers' Compensation				389.88
270 Group Insurance – Self-Insurance				9,372.84
292 Health Savings Accounts				1,050.00
Total Personnel Services – Employee Benefits				\$38,843.55
Total 2515 Financial Accounting Services				\$103,843.55

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				1,186,757.07
Total Personnel Services – Salaries				\$1,186,757.07
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				3,466.58
220 Social Security Contributions				89,520.16
230 PSERS Retirement Contributions				391,350.45
250 Unemployment Compensation				155.54
260 Workers' Compensation				7,071.59
270 Group Insurance – Self-Insurance				440,197.60
280 Other Post-Employment Benefits (OPEB)				40,856.66
292 Health Savings Accounts				28,668.75
Total Personnel Services – Employee Benefits				\$1,001,287.33
300 Purchased Professional and Technical Services				
330 Other Professional Services				11,774.98
350 Security / Safety Services				2,235.37
Total Purchased Professional and Technical Services				\$14,010.35
400 Purchased Property Services				
410 Cleaning Services				8,656.27
420 Utility Services				142,459.82
430 Repairs and Maintenance Services				334,959.31
Total Purchased Property Services				\$486,075.40
500 Other Purchased Services				
522 Automotive Liability Insurance				3,982.00
523 General Property and Liability Insurance				168,609.00
580 Travel				60.00
Total Other Purchased Services				\$172,651.00
600 Supplies				
610 General Supplies	108,933.28	155,488.51		264,421.79
620 Energy				576,249.98
Total Supplies	\$108,933.28	\$155,488.51		\$840,671.77
700 Property				
752 Capital Equipment – Original and Additional				99,668.09
Total Property				\$99,668.09
800 Other Objects				
810 Dues and Fees				35.00
Total Other Objects				\$35.00
Total 2600 Operation and Maintenance of Plant Services	\$108,933.28	\$155,488.51		\$3,801,156.01

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2610 Supervision of Operation and Maintenance of Plant Services				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				251,764.72
Total Personnel Services – Salaries				\$251,764.72
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,186.60
220 Social Security Contributions				18,975.52
230 PSERS Retirement Contributions				87,463.37
260 Workers' Compensation				1,505.47
270 Group Insurance – Self-Insurance				102,005.44
280 Other Post-Employment Benefits (OPEB)				7,058.28
292 Health Savings Accounts				8,700.00
Total Personnel Services – Employee Benefits				\$226,894.68
500 <u>Other Purchased Services</u>				
580 Travel				60.00
Total Other Purchased Services				\$60.00
800 <u>Other Objects</u>				
810 Dues and Fees				35.00
Total Other Objects				\$35.00
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$478,754.40

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				251,764.72
Total Personnel Services – Salaries				\$251,764.72
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,186.60
220 Social Security Contributions				18,975.52
230 PSERS Retirement Contributions				87,463.37
260 Workers' Compensation				1,505.47
270 Group Insurance – Self-Insurance				102,005.44
280 Other Post-Employment Benefits (OPEB)				7,058.28
292 Health Savings Accounts				8,700.00
Total Personnel Services – Employee Benefits				\$226,894.68
500 Other Purchased Services				
580 Travel				60.00
Total Other Purchased Services				\$60.00
800 Other Objects				
810 Dues and Fees				35.00
Total Other Objects				\$35.00
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$478,754.40

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				934,992.35
Total Personnel Services – Salaries				\$934,992.35
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				2,279.98
220 Social Security Contributions				70,544.64
230 PSERS Retirement Contributions				303,887.08
250 Unemployment Compensation				155.54
260 Workers' Compensation				5,566.12
270 Group Insurance – Self-Insurance				338,192.16
280 Other Post-Employment Benefits (OPEB)				33,798.38
292 Health Savings Accounts				19,968.75
Total Personnel Services – Employee Benefits				\$774,392.65
300 Purchased Professional and Technical Services				
330 Other Professional Services				11,774.98
Total Purchased Professional and Technical Services				\$11,774.98
400 Purchased Property Services				
410 Cleaning Services				6,939.24
420 Utility Services				142,459.82
430 Repairs and Maintenance Services				320,483.79
Total Purchased Property Services				\$469,882.85
500 Other Purchased Services				
523 General Property and Liability Insurance				168,609.00
Total Other Purchased Services				\$168,609.00
600 Supplies				
610 General Supplies	83,784.90	130,340.12		214,125.02
620 Energy				563,638.18
Total Supplies				\$777,763.20
700 Property				
752 Capital Equipment – Original and Additional				99,668.09
Total Property				\$99,668.09
Total 2620 Operation of Buildings Services				\$3,237,083.12

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2630 Care and Upkeep of Grounds Services				
400 <u>Purchased Property Services</u>				
410 Cleaning Services				1,717.03
Total Purchased Property Services				\$1,717.03
600 <u>Supplies</u>				
610 General Supplies	17,906.84	17,906.84		35,813.68
Total Supplies	\$17,906.84	\$17,906.84		\$35,813.68
Total 2630 Care and Upkeep of Grounds Services	\$17,906.84	\$17,906.84		\$37,530.71

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				14,475.52
Total Purchased Property Services				\$14,475.52
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				3,982.00
Total Other Purchased Services				\$3,982.00
600 <u>Supplies</u>				
620 Energy				12,611.80
Total Supplies				\$12,611.80
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				\$31,069.32

General Fund (10)

2660 Safety and Security Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

350 Security / Safety Services

2,235.37

Total Purchased Professional and Technical Services

\$2,235.37

600 Supplies

610 General Supplies

7,241.54

7,241.55

14,483.09

Total Supplies

\$7,241.54

\$7,241.55

\$14,483.09

Total 2660 Safety and Security Services

\$7,241.54

\$7,241.55

\$16,718.46

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				50,414.00
Total Personnel Services – Salaries				\$50,414.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				165.63
220 Social Security Contributions				3,815.36
230 PSERS Retirement Contributions				17,775.95
260 Workers' Compensation				302.40
270 Group Insurance – Self-Insurance				23,644.32
292 Health Savings Accounts				2,100.00
Total Personnel Services – Employee Benefits				\$47,803.66
400 Purchased Property Services				
440 Rentals				1,080.00
Total Purchased Property Services				\$1,080.00
500 Other Purchased Services				
513 Contracted Carriers			39,913.00	2,921,080.14
516 Student Transportation Services From the IU				11,434.28
519 Student Transportation Services From Other Sources				10,188.84
522 Automotive Liability Insurance				4,507.00
Total Other Purchased Services			\$39,913.00	\$2,947,210.26
600 Supplies				
610 General Supplies				6,496.81
620 Energy				5,321.91
Total Supplies				\$11,818.72
Total 2700 Student Transportation Services			\$39,913.00	\$3,058,326.64

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

50,414.00

Total Personnel Services – Salaries

\$50,414.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

165.63

220 Social Security Contributions

3,815.36

230 PSERS Retirement Contributions

17,775.95

260 Workers' Compensation

302.40

270 Group Insurance – Self-Insurance

23,644.32

292 Health Savings Accounts

2,100.00

Total Personnel Services – Employee Benefits

\$47,803.66

600 Supplies

610 General Supplies

4,300.00

Total Supplies

\$4,300.00

Total 2710 Supervision of Student Transportation Services

\$102,517.66

General Fund (10)

2711 Supervision of Student Transportation Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				50,414.00
Total Personnel Services – Salaries				\$50,414.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				165.63
220 Social Security Contributions				3,815.36
230 PSERS Retirement Contributions				17,775.95
260 Workers' Compensation				302.40
270 Group Insurance – Self-Insurance				23,644.32
292 Health Savings Accounts				2,100.00
Total Personnel Services – Employee Benefits				\$47,803.66
600 Supplies				
610 General Supplies				4,300.00
Total Supplies				\$4,300.00
Total 2711 Supervision of Student Transportation Services – Head of Component				\$102,517.66

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

39,913.00

2,756,020.14

516 Student Transportation Services From the IU

11,434.28

519 Student Transportation Services From Other Sources

10,188.84

Total Other Purchased Services

\$39,913.00

\$2,777,643.26

Total 2720 Vehicle Operation Services

\$39,913.00

\$2,777,643.26

General Fund (10)

2740 Vehicle Servicing and Maintenance Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

522 Automotive Liability Insurance

4,507.00

Total Other Purchased Services

\$4,507.00

600 Supplies

610 General Supplies

2,196.81

620 Energy

5,321.91

Total Supplies

\$7,518.72

Total 2740 Vehicle Servicing and Maintenance Services

\$12,025.72

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

165,060.00

Total Other Purchased Services

\$165,060.00

Total 2750 Nonpublic Transportation

\$165,060.00

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General Fund (10)

2790 Other Student Transportation Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

440 Rentals

1,080.00

Total Purchased Property Services

\$1,080.00

Total 2790 Other Student Transportation Services

\$1,080.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2800 Support Services – Central				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				344,026.50
Total Personnel Services – Salaries				\$344,026.50
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				817.38
220 Social Security Contributions				25,685.93
230 PSERS Retirement Contributions				118,437.04
240 Tuition Reimbursement				25,803.98
260 Workers' Compensation				2,045.07
270 Group Insurance – Self-Insurance				91,190.70
292 Health Savings Accounts				11,018.75
Total Personnel Services – Employee Benefits				\$274,998.85
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				450,250.00
360 Employee Training and Development Services				2,048.00
Total Purchased Professional and Technical Services				\$452,298.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				76,216.30
440 Rentals				17,269.70
Total Purchased Property Services				\$93,486.00
500 Other Purchased Services				
520 Insurance – General				15,400.00
530 Communications				107,194.92
Total Other Purchased Services				\$122,594.92
600 Supplies				
610 General Supplies				7,780.75
640 Books and Periodicals				39,910.00
650 Supplies & Fees – Technology Related				98,232.87
Total Supplies				\$145,923.62
700 Property				
736 Technology Equipment Lease				330,640.70
768 Capitalized Technology Software - Replacement				162,730.00
Total Property				\$493,370.70
800 Other Objects				
810 Dues and Fees				115.00
Total Other Objects				\$115.00
Total 2800 Support Services – Central				\$1,926,813.59

General Fund (10)

2810 Planning, Research, Development and Evaluation Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			257,572.97
Total Personnel Services – Salaries				\$257,572.97
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			638.38
	220 Social Security Contributions			19,405.51
	230 PSERS Retirement Contributions			89,086.51
	260 Workers' Compensation			1,545.61
	270 Group Insurance – Self-Insurance			72,620.30
	292 Health Savings Accounts			8,218.75
Total Personnel Services – Employee Benefits				\$191,515.06
300	<u>Purchased Professional and Technical Services</u>			
	329 Professional Educational Services – Other			450,250.00
Total Purchased Professional and Technical Services				\$450,250.00
400	<u>Purchased Property Services</u>			
	430 Repairs and Maintenance Services			76,216.30
	440 Rentals			17,269.70
Total Purchased Property Services				\$93,486.00
500	<u>Other Purchased Services</u>			
	520 Insurance – General			15,400.00
	530 Communications			107,194.92
Total Other Purchased Services				\$122,594.92
600	<u>Supplies</u>			
	610 General Supplies			7,780.75
	640 Books and Periodicals			39,910.00
	650 Supplies & Fees – Technology Related			98,232.87
Total Supplies				\$145,923.62
700	<u>Property</u>			
	736 Technology Equipment Lease			330,640.70
	768 Capitalized Technology Software - Replacement			162,730.00
Total Property				\$493,370.70
800	<u>Other Objects</u>			
	810 Dues and Fees			115.00
Total Other Objects				\$115.00
Total 2810 Planning, Research, Development and Evaluation Services				\$1,754,828.27

General Fund (10)

2820 Information Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

86,453.53

Total Personnel Services – Salaries

\$86,453.53

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

179.00

220 Social Security Contributions

6,280.42

230 PSERS Retirement Contributions

29,350.53

260 Workers' Compensation

499.46

270 Group Insurance – Self-Insurance

18,570.40

292 Health Savings Accounts

2,800.00

Total Personnel Services – Employee Benefits

\$57,679.81

Total 2820 Information Services

\$144,133.34

General Fund (10)

2821 Supervision of Information Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

86,453.53

Total Personnel Services – Salaries

\$86,453.53

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

179.00

220 Social Security Contributions

6,280.42

230 PSERS Retirement Contributions

29,350.53

260 Workers' Compensation

499.46

270 Group Insurance – Self-Insurance

18,570.40

292 Health Savings Accounts

2,800.00

Total Personnel Services – Employee Benefits

\$57,679.81

Total 2821 Supervision of Information Services

\$144,133.34

General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

240 Tuition Reimbursement

25,803.98

Total Personnel Services – Employee Benefits

\$25,803.98

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

2,048.00

Total Purchased Professional and Technical Services

\$2,048.00

Total 2830 Staff Services

\$27,851.98

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2834 Staff Development Services – Non-Instructional, Certified Staff Only				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				25,803.98
Total Personnel Services – Employee Benefits				\$25,803.98
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services				1,498.00
Total Purchased Professional and Technical Services				\$1,498.00
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only				\$27,301.98

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services				550.00
Total Purchased Professional and Technical Services				\$550.00
Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				\$550.00

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 453,549.28

Total Personnel Services – Salaries \$453,549.28

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 202.60

220 Social Security Contributions 41,842.15

230 PSERS Retirement Contributions 172,909.86

250 Unemployment Compensation 60.28

260 Workers' Compensation 2,714.31

270 Group Insurance – Self-Insurance 31,508.86

292 Health Savings Accounts 2,943.00

Total Personnel Services – Employee Benefits \$252,181.06

300 Purchased Professional and Technical Services

330 Other Professional Services 347,955.55

350 Security / Safety Services 384.38

390 Other Purchased Professional and Technical Services 45,131.72

Total Purchased Professional and Technical Services \$393,471.65

400 Purchased Property Services

430 Repairs and Maintenance Services 17,771.21

440 Rentals 5,797.08

Total Purchased Property Services \$23,568.29

500 Other Purchased Services

510 Student Transportation Services 76,921.71

580 Travel 3,740.96

Total Other Purchased Services \$80,662.67

600 Supplies

610 General Supplies 150,217.16

640 Books and Periodicals 261.00

Total Supplies \$150,478.16

800 Other Objects

810 Dues and Fees 1,876.32

890 Miscellaneous Expenditures 500.00

Total Other Objects \$2,376.32

Total 3000 Operation of Non-Instructional Services \$1,356,287.43

General Fund (10)

3200 Student Activities

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>				
	100 Personnel Services – Salaries				453,549.28
Total Personnel Services – Salaries					\$453,549.28
200	<u>Personnel Services – Employee Benefits</u>				
	210 Group Insurance – Contracted Provider				202.60
	220 Social Security Contributions				34,410.29
	230 PSERS Retirement Contributions				140,260.24
	250 Unemployment Compensation				60.28
	260 Workers' Compensation				2,714.31
	270 Group Insurance – Self-Insurance				31,508.86
	292 Health Savings Accounts				2,943.00
Total Personnel Services – Employee Benefits					\$212,099.58
300	<u>Purchased Professional and Technical Services</u>				
	330 Other Professional Services				25,000.00
	350 Security / Safety Services				384.38
	390 Other Purchased Professional and Technical Services				45,131.72
Total Purchased Professional and Technical Services					\$70,516.10
400	<u>Purchased Property Services</u>				
	430 Repairs and Maintenance Services				17,771.21
	440 Rentals				5,797.08
Total Purchased Property Services					\$23,568.29
500	<u>Other Purchased Services</u>				
	510 Student Transportation Services				76,921.71
	580 Travel				3,740.96
Total Other Purchased Services					\$80,662.67
600	<u>Supplies</u>				
	610 General Supplies				148,417.16
	640 Books and Periodicals				261.00
Total Supplies					\$148,678.16
800	<u>Other Objects</u>				
	810 Dues and Fees				1,876.32
	890 Miscellaneous Expenditures				500.00
Total Other Objects					\$2,376.32
Total 3200 Student Activities					\$991,450.40

General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

220 Social Security Contributions

7,431.86

230 PSERS Retirement Contributions

32,649.62

Total Personnel Services – Employee Benefits

\$40,081.48

300 Purchased Professional and Technical Services

330 Other Professional Services

322,955.55

Total Purchased Professional and Technical Services

\$322,955.55

600 Supplies

610 General Supplies

347.25

1,800.00

Total Supplies

\$347.25

\$1,800.00

Total 3300 Community Services

\$347.25

\$364,837.03

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 Property

752 Capital Equipment – Original and Additional

803,430.00

Total Property

\$803,430.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$803,430.00

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General Fund (10)

4500 Building Acquisition and Construction Services – Original and Additional

Elementary

Secondary

Federal

Total

700 Property

752 Capital Equipment – Original and Additional

803,430.00

803,430.00

Total Property

\$803,430.00

\$803,430.00

Total 4500 Building Acquisition and Construction Services – Original and Additional

\$803,430.00

\$803,430.00

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	1,176,052.91
880 Refunds of Prior Years' Receipts	4,740.79

Total Other Objects	\$1,180,793.70
----------------------------	-----------------------

900 Other Uses of Funds

910 Redemption of Principal	3,299,469.40
932 Capital Reserve Fund Transfers Applicable To Fund 32	414,778.97

Total Other Uses of Funds	\$3,714,248.37
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Total 5000 Other Expenditures and Financing Uses	\$4,895,042.07
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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 Other Objects				
830 Interest				1,176,052.91
880 Refunds of Prior Years' Receipts				4,740.79
Total Other Objects				\$1,180,793.70
900 Other Uses of Funds				
910 Redemption of Principal				3,299,469.40
Total Other Uses of Funds				\$3,299,469.40
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$4,480,263.10

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				1,169,652.82
Total Other Objects				\$1,169,652.82
900 Other Uses of Funds				
910 Redemption of Principal				3,247,189.49
Total Other Uses of Funds				\$3,247,189.49
Total 5110 Debt Service				\$4,416,842.31

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General Fund (10)

5130 Refund of Prior Year Revenues / Receipts

Elementary

Secondary

Federal

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

4,740.79

Total Other Objects

\$4,740.79

Total 5130 Refund of Prior Year Revenues / Receipts

\$4,740.79

General Fund (10)

5140 Leases and Other Right-to-Use Arrangements

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

6,400.09

Total Other Objects

\$6,400.09

900 Other Uses of Funds

910 Redemption of Principal

52,279.91

Total Other Uses of Funds

\$52,279.91

Total 5140 Leases and Other Right-to-Use Arrangements

\$58,680.00

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General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

414,778.97

Total Other Uses of Funds

\$414,778.97

Total 5200 Interfund Transfers – Out

\$414,778.97

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General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

414,778.97

Total Other Uses of Funds

\$414,778.97

Total 5230 Capital Projects Fund Transfers

\$414,778.97

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Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 Property

710 Land and Improvements

95,334.81

762 Capitalized Equipment - Replacement

224,865.00

Total Property

\$320,199.81

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$320,199.81

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Capital Reserve Fund - § 1431 (32)

4200 Existing Site Improvement Services

Elementary

Secondary

Federal

Total

700 Property

710 Land and Improvements

95,334.81

Total Property

\$95,334.81

Total 4200 Existing Site Improvement Services

\$95,334.81

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Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

700 Property

762 Capitalized Equipment - Replacement

224,865.00

Total Property

\$224,865.00

Total 4600 Existing Building Improvement Services

\$224,865.00

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Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services

3,556,923.04

Total Purchased Property Services

\$3,556,923.04

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$3,556,923.04

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Other Capital Projects Fund (39)

4500 Building Acquisition and Construction Services – Original and Additional

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

3,556,923.04

Total Purchased Property Services

\$3,556,923.04

Total 4500 Building Acquisition and Construction Services – Original and Additional

\$3,556,923.04

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Other Capital Projects Fund (39)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	363,775.00
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Total Other Objects	\$363,775.00
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Total 5000 Other Expenditures and Financing Uses	\$363,775.00
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Other Capital Projects Fund (39)

5100 Debt Service / Other Expenditures and Financing Uses

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

363,775.00

Total Other Objects

\$363,775.00

Total 5100 Debt Service / Other Expenditures and Financing Uses

\$363,775.00

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Other Capital Projects Fund (39)

5110 Debt Service

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

363,775.00

Total Other Objects

\$363,775.00

Total 5110 Debt Service

\$363,775.00

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	18,006,786.98				
1200 Special Programs - Elementary / Secondary	8,398,371.83				
1300 Vocational Education	1,733,063.87				
1400 Other Instructional Programs - Elementary / Secondary	37,430.69				
1500 Nonpublic School Programs	2,949.12				
Total Instruction	\$28,178,602.49				
2000 Support Services					
2100 Support Services - Students	1,788,423.52				
2200 Support Services - Instructional Staff	720,013.94				
2300 Support Services - Administration	2,987,347.18				
2400 Support Services - Pupil Health	904,208.69				
2500 Support Services - Business	624,679.51				
2600 Operation and Maintenance of Plant Services	3,801,156.01				
2700 Student Transportation Services	3,058,326.64				
2800 Support Services - Central	1,926,813.59				
Total Support Services	\$15,810,969.08				
3000 Operation of Non-Instructional Services					
3200 Student Activities	991,450.40				
3300 Community Services	364,837.03				
Total Operation of Non-Instructional Services	\$1,356,287.43				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4500 Building Acquisition and Construction Services - Original and Additional	803,430.00				
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services	\$803,430.00				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	4,480,263.10				
5200 Interfund Transfers - Out	414,778.97				
Total Other Expenditures and Financing Uses	\$4,895,042.07				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$51,044,331.07				

	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
Total Support Services					
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services		95,334.81			
4500 Building Acquisition and Construction Services - Original and Additional			3,556,923.04		
4600 Existing Building Improvement Services		224,865.00			
Total Facilities Acquisition, Construction and Improvement Services		\$320,199.81	\$3,556,923.04		
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses				363,775.00	
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses				\$363,775.00	
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$320,199.81	\$3,920,698.04		

	<u>Total</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,006,786.98
1200 Special Programs - Elementary / Secondary	8,398,371.83
1300 Vocational Education	1,733,063.87
1400 Other Instructional Programs - Elementary / Secondary	37,430.69
1500 Nonpublic School Programs	2,949.12
Total Instruction	\$28,178,602.49
2000 Support Services	
2100 Support Services - Students	1,788,423.52
2200 Support Services - Instructional Staff	720,013.94
2300 Support Services - Administration	2,987,347.18
2400 Support Services - Pupil Health	904,208.69
2500 Support Services - Business	624,679.51
2600 Operation and Maintenance of Plant Services	3,801,156.01
2700 Student Transportation Services	3,058,326.64
2800 Support Services - Central	1,926,813.59
Total Support Services	\$15,810,969.08
3000 Operation of Non-Instructional Services	
3200 Student Activities	991,450.40
3300 Community Services	364,837.03
Total Operation of Non-Instructional Services	\$1,356,287.43
4000 Facilities Acquisition, Construction and Improvement Services	
4200 Existing Site Improvement Services	95,334.81
4500 Building Acquisition and Construction Services - Original and Additional	4,360,353.04
4600 Existing Building Improvement Services	224,865.00
Total Facilities Acquisition, Construction and Improvement Services	\$4,680,552.85
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,844,038.10
5200 Interfund Transfers - Out	414,778.97
Total Other Expenditures and Financing Uses	\$5,258,817.07
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$55,285,228.92

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	18,321,367.84
Total Federally Funded salaries subject to PSERS withholding	586,734.00
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	444,226.47
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$444,226.47 <hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	25,380.00
Revenue from Title IV-B: 21st Century Community Learning Centers	
	<hr/>

Title V Revenue Data

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

1.	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	6,423,156.80
2.	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	1,475,901.63
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.	655,562.58
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.	
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.	
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> See list of exclusions in the note below.	

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	19,556.98		19,556.98
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	3,814,626.26		3,814,626.26
	272 Self-Insurance Dental Benefits	176,295.93		176,295.93
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	1,180,186.87		1,180,186.87
	FUND TOTAL		\$5,190,666.04	
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance	912.64		912.64
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	177,123.54		177,123.54
	272 Self-Insurance Dental Benefits	8,215.13		8,215.13
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	54,411.68		54,411.68
	FUND TOTAL		\$240,662.99	
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		\$5,431,329.03		\$5,431,329.03

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services		1,145,205.99	1,145,205.99		1,094,622.88	1,094,622.88
2140 Psychological Services	377,650.53		377,650.53	351,973.70		351,973.70
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	213,692.60		213,692.60	303,588.88		303,588.88
2260 Instruction and Curriculum Development Services		250,825.78	250,825.78		200,650.97	200,650.97
2350 Legal and Accounting Services	53,851.36	16,241.86	70,093.22	44,362.26	13,440.08	57,802.34
2420 Medical Services	214,479.91	509.13	214,989.04	211,274.38	500.00	211,774.38
2440 Nursing Services	3,313.44	646,950.33	650,263.77	12,725.77	679,708.54	692,434.31
2700 Student Transportation Services		2,988,115.12	2,988,115.12		3,058,326.64	3,058,326.64
Total	\$862,987.84	\$5,047,848.21	\$5,910,836.05	\$923,924.99	\$5,047,249.11	\$5,971,174.10

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		45,475,000.00				168,369.69	64,155,563.19	109,798,932.88
2. Additional Debt Incurred During Year				330,640.70			3,188,679.59	3,519,320.29
3. Retirements and Repayments		3,165,000.00		52,279.91		82,189.49	2,055,658.79	5,355,128.19
4. Debt at End of Fiscal Year		42,310,000.00		278,360.79		86,180.20	65,288,583.99	107,963,124.98
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		42,310,000.00		278,360.79		86,180.20	65,288,583.99	107,963,124.98
7. Current Portion P&I - Due within 1 year		3,882,399.50		70,416.00		90,364.68		4,043,180.18
8. Interest Paid during current fiscal year		1,525,252.63		6,400.09		8,175.19		1,539,827.91

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							1,375,844.83	1,375,844.83
2. Additional Debt Incurred During Year							53,972.87	53,972.87
3. Retirements and Repayments							22,527.44	22,527.44
4. Debt at End of Fiscal Year							1,407,290.26	1,407,290.26
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							1,407,290.26	1,407,290.26
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	3,247,189.49		1,169,652.82	4,416,842.31	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds			363,775.00	363,775.00	
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	52,279.91		6,400.09	58,680.00	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$3,299,469.40		\$1,539,827.91	\$4,839,297.31	

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
5140	50	Enterprise Fund				
5140	60	Internal Service Fund				
Total Debt Payments - Proprietary Funds						

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				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	02/2022	5,970,000.00		20,000.00	5,950,000.00	118,325.00	108,834.38
General Obligation Bonds/Notes – CIB	03/2022	6,155,000.00		320,000.00	5,835,000.00	431,250.00	192,293.75
General Obligation Bonds/Notes – CIB	04/2021	2,295,000.00			2,295,000.00	48,699.50	48,699.50
General Obligation Bonds/Notes – CIB	04/2021	3,455,000.00			3,455,000.00	138,200.00	138,200.00
General Obligation Bonds/Notes – CIB	04/2021	18,590,000.00		5,000.00	18,585,000.00	732,525.00	727,575.00
General Obligation Bonds/Notes – CIB	07/2019	7,105,000.00		915,000.00	6,190,000.00	2,413,400.00	265,900.00
General Obligation Bonds/Notes – CIB	07/2015	1,595,000.00		1,595,000.00			39,875.00
General Obligation Bonds/Notes – CIB	04/2014	310,000.00		310,000.00			3,875.00
Leases and Other Right to Use Arrangements			330,640.70	52,279.91	278,360.79	70,416.00	6,400.09
Other Long Term Debt/Liabilities		168,369.69		82,189.49	86,180.20	90,364.68	8,175.19
Compensated Absences		1,439,013.26		5,074.23	1,433,939.03		
Other Post-Employment Benefits (OPEB)		12,134,421.05		2,050,584.56	10,083,836.49		
Net Pension Liability		50,582,128.88	3,188,679.59		53,770,808.47		
Totals for Debt Entered:		\$109,798,932.88	\$3,519,320.29	\$5,355,128.19	\$107,963,124.98	\$4,043,180.18	\$1,539,827.91

Bond Details
Proprietary Funds

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		
Compensated Absences		33,091.76	2,652.46		35,744.22		
Other Post-Employment Benefits (OPEB)		480,881.95		22,527.44	458,354.51		
Net Pension Liability		861,871.12	51,320.41		913,191.53		
Totals for Debt Entered:		\$1,375,844.83	\$53,972.87	\$22,527.44	\$1,407,290.26		

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,685,396.49
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$3,685,396.49

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	6,600.84	83,414.65	90,015.49
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	1,048,807.78	1,019,767.73	2,068,575.51
8 Career and Technology Centers	869,667.00		869,667.00
9 Approved Private Schools	28,112.68	629,025.81	657,138.49
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	\$1,953,188.30	\$1,732,208.19	\$3,685,396.49

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

	<u>Total</u>
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	348,985.00
Total Personnel Services – Salaries	\$348,985.00
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	1,401.00
220 Social Security Contributions	26,242.00
230 PSERS Retirement Contributions	65,239.00
250 Unemployment Compensation	396.00
260 Workers’ Compensation	2,060.00
270 Group Insurance – Self-Insurance	239,750.00
280 Other Post-Employment Benefits (OPEB)	94,094.00
292 Health Savings Accounts	18,000.00
299 All Other Employee Benefits	2,652.00
Total Personnel Services – Employee Benefits	\$449,834.00
400 Purchased Property Services	
410 Cleaning Services	24,199.00
430 Repairs and Maintenance Services	35,492.00
Total Purchased Property Services	\$59,691.00
500 Other Purchased Services	
570 Food Service Management	730,547.00
Total Other Purchased Services	\$730,547.00
600 Supplies	
610 General Supplies	25,279.00
620 Energy	11,237.00
630 Food	91,843.00
Total Supplies	\$128,359.00
700 Property	
740 Depreciation	5,088.00
Total Property	\$5,088.00
800 Other Objects	
810 Dues and Fees	1,990.00
Total Other Objects	\$1,990.00
Total 3000 Operation of Non-Instructional Services	\$1,724,494.00

Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				348,985.00
Total Personnel Services – Salaries				\$348,985.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,401.00
220 Social Security Contributions				26,242.00
230 PSERS Retirement Contributions				65,239.00
250 Unemployment Compensation				396.00
260 Workers' Compensation				2,060.00
270 Group Insurance – Self-Insurance				239,750.00
280 Other Post-Employment Benefits (OPEB)				94,094.00
292 Health Savings Accounts				18,000.00
299 All Other Employee Benefits				2,652.00
Total Personnel Services – Employee Benefits				\$449,834.00
400 Purchased Property Services				
410 Cleaning Services				24,199.00
430 Repairs and Maintenance Services				35,492.00
Total Purchased Property Services				\$59,691.00
500 Other Purchased Services				
570 Food Service Management				730,547.00
Total Other Purchased Services				\$730,547.00
600 Supplies				
610 General Supplies				25,279.00
620 Energy				11,237.00
630 Food				91,843.00
Total Supplies				\$128,359.00
700 Property				
740 Depreciation				5,088.00
Total Property				\$5,088.00
800 Other Objects				
810 Dues and Fees				1,990.00
Total Other Objects				\$1,990.00
Total 3100 Food Services				\$1,724,494.00

Internal Service Fund (60)

2000 Support Services

Total

200 Personnel Services – Employee Benefits

270 Group Insurance – Self-Insurance

6,040,524.00

Total Personnel Services – Employee Benefits

\$6,040,524.00

300 Purchased Professional and Technical Services

330 Other Professional Services

16,459.00

Total Purchased Professional and Technical Services

\$16,459.00

800 Other Objects

880 Refunds of Prior Years' Receipts

350.00

Total Other Objects

\$350.00

Total 2000 Support Services

\$6,057,333.00

Internal Service Fund (60)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2500 Support Services – Business				
200 Personnel Services – Employee Benefits				
270 Group Insurance – Self-Insurance				6,040,524.00
Total Personnel Services – Employee Benefits				\$6,040,524.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				16,459.00
Total Purchased Professional and Technical Services				\$16,459.00
800 Other Objects				
880 Refunds of Prior Years' Receipts				350.00
Total Other Objects				\$350.00
Total 2500 Support Services – Business				\$6,057,333.00

Internal Service Fund (60)

2510 Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 Personnel Services – Employee Benefits				
270 Group Insurance – Self-Insurance				6,040,524.00
Total Personnel Services – Employee Benefits				\$6,040,524.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				16,459.00
Total Purchased Professional and Technical Services				\$16,459.00
800 Other Objects				
880 Refunds of Prior Years' Receipts				350.00
Total Other Objects				\$350.00
Total 2510 Fiscal Services				\$6,057,333.00

Internal Service Fund (60)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2511 Supervision of Fiscal Services - Head of Component				
200 Personnel Services – Employee Benefits				
270 Group Insurance – Self-Insurance				6,040,524.00
Total Personnel Services – Employee Benefits				\$6,040,524.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				16,459.00
Total Purchased Professional and Technical Services				\$16,459.00
800 Other Objects				
880 Refunds of Prior Years' Receipts				350.00
Total Other Objects				\$350.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$6,057,333.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
2000 <u>Support Services</u>					
2500 Support Services - Business				6,057,333.00	6,057,333.00
Total Support Services				\$6,057,333.00	\$6,057,333.00
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,724,494.00				1,724,494.00
Total Operation of Non-Instructional Services	\$1,724,494.00				\$1,724,494.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,724,494.00			\$6,057,333.00	\$7,781,827.00

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10	Blue Mountain El East Sch	4659	5,929,991.86	1,262,963.37	2,123,339.46	218,261.92	290,900.76	160,671.00	9,986,128.37	
	Blue Mountain El West Sch	8505	4,746,231.16	1,049,170.95	1,790,655.59	160,696.81	214,006.57	115,042.41	8,075,803.49	
	Blue Mountain HS	3891	8,086,920.90	1,895,058.11	2,088,092.22	274,828.46	183,809.73	219,184.93	12,747,894.35	
	Blue Mountain MS	5263	5,824,272.91	1,534,632.47	1,472,729.25	177,656.16	73,798.70	159,247.18	9,242,336.67	
Total			24,587,416.83	5,741,824.90	7,474,816.52	831,443.35	762,515.76	654,145.52	40,052,162.88	