

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

County : Schuylkill
AUN Number : 129540803
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2024

Pennsylvania Department of Education

&

Office of Comptroller Operations

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

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



Chief School Administrator Signature

Date

11/25/24



Board Secretary Signature

Date

11/25/24

Amy Tomalavage

Contact Person

(570)366-0515

Ext :

Contact Person Telephone Number

amtomalavage@bmsd.org

Contact Person E-mail Address

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2024

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

LEA Name : Blue Mountain SD

AUN Number : 129540803

County : Schuylkill

Audit Certification Due:
12/31/2024

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

CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted through CFRS is materially consistent with the audited financial statements.

Chief School Administrator



Signature

11/25/24

Date

Board Secretary



Signature

11/25/24

Date

Amy Tomalavage

Contact Person

(570)366-0515

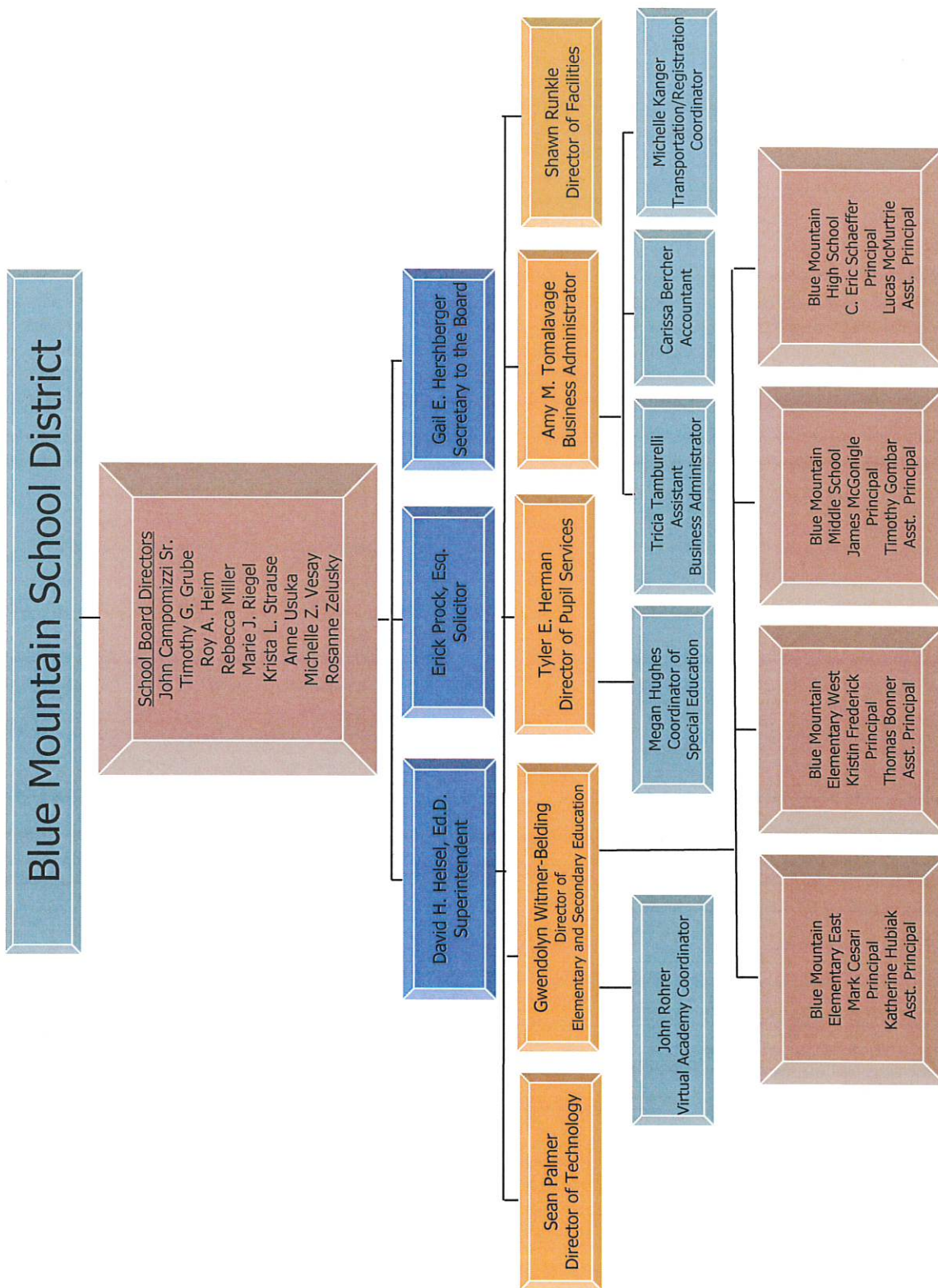
Ext :

Contact Person Telephone Number

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Contact Person E-mail Address

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. <i>Land Improvements</i>	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. <i>Building Improvements</i>	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
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6. <i>Leasehold Improvements</i>	--	over \$25,000	not applicable
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7. <i>Collections/Works of Art/Historical Treasurers</i>	--	over \$10,000	not applicable
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8. <i>Technology Group</i>	5 years	over \$1,500 each	over \$20,000
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(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
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10. <i>Audio visual equipment</i>	5 years	over \$1,500 each	over \$20,000
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11. <i>Athletic equipment (examples: wrestling mats, weight machines)</i>	5 years	over \$1,500 each	over \$20,000
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12. <i>Musical instruments</i>	5 years	over \$1,500 each	over \$20,000
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13. <i>Library books</i>	10 years	over \$1,500 each	over \$20,000
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14. <i>Maintenance and Grounds Equipment</i>	10 years	over \$1,500 each	over \$20,000
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15. <i>Furniture and Fixtures</i>	10 years	over \$1,500 each	over \$20,000
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Nondepreciable Capital Assets

1. Land	not applicable
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- | | |
|---|----------------|
| 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.

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
10150	<p>NAG: Balance Sheet Govt Funds:Data has been entered for Fund 32, Line 0400 - Due to Other Funds. Since transfers out of Fund 32 are not allowed, this line should only be utilized when recording transactions related to interfund reimbursements. Please make corrections or provide a brief explanation of the interfund reimbursement which includes confirmation that the associated expenditure(s) has also been properly reported in Fund 32.</p> <p>NAG Fund 32, Line 0400: \$1,449,463.00</p>	<p>Funds were deposited into capital reserve in error. The Transfer is to deposit the funds into the correct fund.</p>
10152	<p>NAG: An amount was reported in Fund 32, line 0400 – Due to Other Funds indicating a future interfund reimbursement will occur. It is expected that expenditures of at least this amount would be reported in Fund 32 to recognize the expenditures properly within the fund responsible for the costs. Please provide a brief explanation for expenditures reported at a lesser amount than the Due to Other Funds amount.</p> <p>NAG, Fund 32, line 0400: \$1,449,463.00 Expenditure Detail, Fund 32, Total Expenditures: \$32,282.00</p>	<p>Funds were deposited into capital reserve in error. The Transfer is to deposit the funds into the correct fund.</p>
30116	<p>Revenue Detail: A large amount has been reported as Earnings on Investments in Fund 32, account 6500, which should only include interest and/or dividend earnings. Correct or provide a brief explanation of the revenue reported.</p> <p>Revenue Detail 6500, Fund 32: \$67,634.33</p>	<p>Only interest was posted to this account. We invested in certificates of deposits this school year which generated more income than prior year.</p>
41005	<p>Expenditures have been reported in Function 1700 – Higher Education Programs for Secondary Students. Please confirm that these costs were for services provided to your school's secondary students. NOTE: Adult education programs and Community College sponsorship should be coded to Function 1600.</p> <p>Exp detail, Fund 10, Function 1700 total \$7,010.00</p>	<p>The expenditures are for curriculum for college credit classes for our high school students taught by our teachers.</p>
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>	<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.</p>
50450	<p>SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2350: \$4,482.00 Prior Year SESS Schedule 2350: \$44,362.26</p>	<p>The district settled all outstanding special education litigation in prior year.</p>

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	7,047,772				
0110	Investments					
0120	Taxes Receivable	3,455,005				
0130	Due From Other Funds	155,941				
0141	Due From Other Governments	257,404				
0142	State Revenue Receivable	2,300,522				
0143	Federal Revenue Receivable	299,194				
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables	61,165				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)	181,964				
0190	Other Current Assets					
Total Assets		\$13,758,967				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$13,758,967				

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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>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents		2,958,826	945,161		
0110	Investments					
0120	Taxes Receivable					
0130	Due From Other Funds					
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			\$2,958,826	\$945,161		
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$2,958,826	\$945,161		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100 Cash and Cash Equivalents	10,951,759	
0110 Investments		
0120 Taxes Receivable	3,455,005	
0130 Due From Other Funds	155,941	
0141 Due From Other Governments	257,404	
0142 State Revenue Receivable	2,300,522	
0143 Federal Revenue Receivable	299,194	
0145 Other Intergovernmental Revenue Receivable		
0146 Due from Primary Government		
0147 Due from Component Unit		
0150 Other Receivables	61,165	
0170 Inventories		
0180 Prepaid Expenses (Expenditures)	181,964	
0190 Other Current Assets		
Total Assets	\$17,662,954	
0910 Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources	\$17,662,954	

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Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	174,859				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	848,205				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,250,514				
0462 Payroll Deductions and Withholding	1,992,836				
0480 Unearned Revenues	3,290,347				
0490 Other Current Liabilities					
Total Liabilities	\$8,556,761				
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					
0850 Unassigned Fund Balance	2,527,206				
Total Fund Balances	\$5,202,206				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$13,758,967				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds		1,449,463			
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable					
0430	Contracts Payable			103,921		
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			\$1,449,463	\$103,921		
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance		1,509,363	841,240		
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances			\$1,509,363	\$841,240		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$2,958,826	\$945,161		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds		1,624,322
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable		848,205
0430 Contracts Payable		103,921
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits		2,250,514
0462 Payroll Deductions and Withholding		1,992,836
0480 Unearned Revenues		3,290,347
0490 Other Current Liabilities		
Total Liabilities		\$10,110,145
0950 Deferred Inflows of Resources		
Fund Balances		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		2,350,603
0830 Committed Fund Balance		2,675,000
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance		2,527,206
Total Fund Balances		\$7,552,809
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$17,662,954

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	29,808,267				
7000	Revenue from State Sources	19,725,374				
8000	Revenue from Federal Sources	1,225,758				
Total Revenues		\$50,759,399				
Expenditures						
1000	Instruction	28,579,568				
2000	Support Services	15,975,703				
3000	Operation of Non-Instructional Services	1,463,469				
4000	Facilities Acquisition, Construction and Improvement Services	3,043,138				
5110	Debt Service	3,585,469				
5130	Refund of Prior Year Revenues / Receipts	2,959				
5140	Leases and Other Right-to-Use Arrangements	71,787				
Total Expenditures		\$52,722,093				
Excess (Deficiency) Of Revenues Over Expenditures		(\$1,962,694)				
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	11,263				
9300	Interfund Transfers - IN					
9400	Sale of or Compensation for Loss of Fixed Assets	1,304,000				
9710	Transfers from Component Units					
9720	Transfers from Primary Governments					
9910	Other Financing Sources Not Listed in the 9000 Series					
9990	Insurance Recoveries	500				
5120	Debt Service – Refunded Bonds					
5150	Bond Discounts					
5200	Interfund Transfers – Out					
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$1,315,763				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues						
6000	Revenue from Local Sources		67,634	57,835		
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues			\$67,634	\$57,835		
Expenditures						
1000	Instruction					
2000	Support Services					
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services		32,282	234,859		
5110	Debt Service			387,295		
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases and Other Right-to-Use Arrangements					
Total Expenditures			\$32,282	\$622,154		
Excess (Deficiency) Of Revenues Over Expenditures			\$35,352	(\$564,319)		
Other Financing Sources (Uses)						
9110	Face Value of Bonds Issued					
9120	Proceeds from Refunding of Bonds					
9130	Bond Premiums					
9200	Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300	Interfund Transfers - IN					
9400	Sale of or Compensation for Loss of Fixed Assets					
9710	Transfers from Component Units					
9720	Transfers from Primary Governments					
9910	Other Financing Sources Not Listed in the 9000 Series					
9990	Insurance Recoveries					
5120	Debt Service – Refunded Bonds					
5150	Bond Discounts					
5200	Interfund Transfers – Out					
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)						

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	29,933,736
7000	Revenue from State Sources	19,725,374
8000	Revenue from Federal Sources	1,225,758
Total Revenues		\$50,884,868
Expenditures		
1000	Instruction	28,579,568
2000	Support Services	15,975,703
3000	Operation of Non-Instructional Services	1,463,469
4000	Facilities Acquisition, Construction and Improvement Services	3,310,279
5110	Debt Service	3,972,764
5130	Refund of Prior Year Revenues / Receipts	2,959
5140	Leases and Other Right-to-Use Arrangements	71,787
Total Expenditures		\$53,376,529
Excess (Deficiency) Of Revenues Over Expenditures		(\$2,491,661)
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	11,263
9300	Interfund Transfers - IN	
9400	Sale of or Compensation for Loss of Fixed Assets	1,304,000
9710	Transfers from Component Units	
9720	Transfers from Primary Governments	
9910	Other Financing Sources Not Listed in the 9000 Series	
9990	Insurance Recoveries	500
5120	Debt Service – Refunded Bonds	
5150	Bond Discounts	
5200	Interfund Transfers – Out	
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		\$1,315,763

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		(\$646,931)				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	5,849,135				
Fund Balance - End Of Year		\$5,202,204				

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			\$35,352	(\$564,319)		
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		1,474,010	1,405,559		
Fund Balance - End Of Year			\$1,509,362	\$841,240		

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items		
9920	Special Items – Gains	
9930	Extraordinary Items – Gains	
5520	Special Items – Losses	
5530	Extraordinary Items – Losses	
Net Change In Fund Balances		(\$1,175,898)
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	8,728,704
Fund Balance - End Of Year		\$7,552,806

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Amounts Expressed in Whole Dollars		<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources						
Current Assets						
0100	Cash and Cash Equivalents	655,255			655,255	185,846
0110	Investments					
0130	Due From Other Funds	168,516			168,516	1,320,807
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	23,927			23,927	15,591
0170	Inventories	19,792			19,792	
0180	Prepaid Expenses (Expenditures)					133,489
0190	Other Current Assets					
Total Current Assets		\$867,490			\$867,490	\$1,655,733
Noncurrent Assets						
0211	Land					
0212	Site Improvements (Net)					
0220	Buildings and Building Improvements (Net)					
0230	Tangible Property and Intangible Right-To-Use Assets (Net)	58,198			58,198	
0250	Construction in Progress					
0260	Long Term Prepayments					
0290	Other Noncurrent Assets					
Total Noncurrent Assets		\$58,198			\$58,198	
0910	Deferred Outflows of Resources	253,442			253,442	
Total Assets And Deferred Outflows Of Resources		\$1,179,130			\$1,179,130	\$1,655,733

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	20,941			20,941	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	19,045			19,045	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	20,324			20,324	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities	37,670			37,670	678,728
Total Current Liabilities	\$97,980			\$97,980	\$678,728
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	21,106			21,106	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	489,797			489,797	
0570 Net Pension Liability	949,214			949,214	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,460,117			\$1,460,117	
Total Liabilities	\$1,558,097			\$1,558,097	\$678,728
0950 Deferred Inflows of Resources	572,512			572,512	
Net Position					
0791 Net Investment in Capital Assets	58,198			58,198	
0008 Restricted Net Position (0792 – 0798)					977,005
0799 Unrestricted Net Position	(1,009,677)			(1,009,677)	
Total Net Position	(\$951,479)			(\$951,479)	\$977,005
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,179,130			\$1,179,130	\$1,655,733

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	727,910			727,910	
0071	Charges for Services					6,187,283
0072	Other Operating Revenue	52,717			52,717	
Total Operating Revenues		\$780,627			\$780,627	\$6,187,283
Operating Expenses						
100	Personnel Services – Salaries	366,824			366,824	
200	Personnel Services – Employee Benefits	429,182			429,182	7,142,607
300	Purchased Professional and Technical Services					17,132
400	Purchased Property Services	37,272			37,272	
500	Other Purchased Services	831,365			831,365	
600	Supplies	131,255			131,255	
740	Depreciation	10,988			10,988	
770	Amortization Expense					
810	Dues and Fees	1,990			1,990	
880	Refunds of Prior Years' Receipts					
890	Miscellaneous Expenditures					
Total Operating Expenses		\$1,808,876			\$1,808,876	\$7,159,739
Operating Income (Loss)		(\$1,028,249)			(\$1,028,249)	(\$972,456)
Non Operating Revenues (Expenses)						
6500	Earnings on Investments	33,467			33,467	69,760
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	227,293			227,293	
8000	Revenue from Federal Sources	839,569			839,569	
9990	Insurance Recoveries					
820	Claims and Judgments Against the LEA					
830	Interest					
TOTAL Non Operating Revenues (Expenses)		\$1,100,329			\$1,100,329	\$69,760
Income (Loss) Before Contributions And Transfers		\$72,080			\$72,080	(\$902,696)

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	\$72,080			\$72,080	(\$902,696)
0002 Net Position - Beginning of Fiscal Year	(1,023,561)			(1,023,561)	1,879,701
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$951,481)			(\$951,481)	\$977,005

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Amounts Expressed in Whole Dollars		<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities						
0011	Cash Receipts From Users	708,338			708,338	4,853,852
0012	Cash Receipts From Assessments Made to Other Funds					
0013	Cash Receipts From Earnings on Investments					
0014	Cash Receipts From Other Operating Revenue	52,717			52,717	
0015	Cash Payments To Employees For Services	816,708			816,708	
0016	Cash Payments For Insurance Claims					6,188,129
0017	Cash Payments To Suppliers For Goods and Services	1,213,374			1,213,374	
0018	Cash Payments For Other Operating Expenses	1,990			1,990	17,132
Net Cash Provided By (Used For) Operating Activities		(\$1,271,017)			(\$1,271,017)	(\$1,351,409)
Cash Flows From Non-Capital Financing Activities						
0021	Receipts From Local Sources - 6000					
0022	Receipts From State Sources - 7000	227,293			227,293	
0023	Receipts From Federal Sources -8000	839,569			839,569	
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		\$1,066,862			\$1,066,862	
Cash Flows From Capital and Related Financing Activities						
0031	Payments For Fac Acq, Const, and Imp - 4000					
0032	Proceeds from Disposal of Capital Assets					
0033	Proceeds From Extended Term Financing - 9200					
0034	Principal Paid on Financing Agreements					
0035	Interest Paid on Financing Agreements - 5100-830					
0036	(Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities						
Cash Flows From Investing Activities						
0041	Earnings on Investments - 6500	33,467			33,467	69,760
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	\$33,467	\$33,467	\$69,760
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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	(170,688)			(170,688)	(1,281,649)
0004 Cash and Cash Equivalents Beginning of Year	825,941			825,941	1,467,094
Cash and Cash Equivalents at Year End	\$655,253			\$655,253	\$185,445
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(1,028,249)			(1,028,249)	(972,456)
Adjustments					
0051 Depreciation and Net Amortization	10,988			10,988	
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)	(23,832)			(23,832)	(15,837)
0055 Advances to Other Funds	(155,686)			(155,686)	(1,317,594)
0056 (Inc) Dec in Inventories (0170)	(3,820)			(3,820)	
0057 (Inc) Dec in Prepaid Expenses (0180)					906,883
0058 (Inc) Dec in Other Current or Noncurrent Assets	(56,660)			(56,660)	
0064 Deferred Outflows (0910)	31,018			31,018	
0059 Inc (Dec) in Accounts Payable (0400-0450)	652			652	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(12,826)			(12,826)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	36,022			36,022	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	31,442			31,442	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	4,260			4,260	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(12,606)			(12,606)	47,595
0067 Deferred Inflows (0950)	(91,720)			(91,720)	
Total Adjustments	(\$242,768)			(\$242,768)	(\$378,953)
Cash Provided By (Used for) Total	(\$1,271,017)			(\$1,271,017)	(\$1,351,409)

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	4,711			251,011
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		\$4,711			\$251,011
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources		\$4,711			\$251,011

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100	Cash and Cash Equivalents			255,722
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				\$255,722
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$255,722

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity Custodial</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
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)	4,711			251,011
0799 Unrestricted Net Position				
Total Net Position	\$4,711			\$251,011
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$4,711			\$251,011

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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)			255,722
0799	Unrestricted Net Position			
Total Net Position				\$255,722
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$255,722

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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</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings	136					
0092 Other Additions				240,126		
Deductions						
0093 Scholarships Awarded	400					
0094 Other Deductions				236,941		
Change In Net Position	(\$264)			\$3,185		
0006 Net Position – Beginning of Fiscal Year	4,976			247,826		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$4,712			\$251,011		

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Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u>
		<u>Funds</u>
Additions		
0091	Gifts and Contributions	
0095	Net Investment Earnings	136
0092	Other Additions	240,126
Deductions		
0093	Scholarships Awarded	400
0094	Other Deductions	236,941
Change In Net Position		\$2,921
0006	Net Position – Beginning of Fiscal Year	252,802
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$255,723

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	20,759,328.99			20,759,328.99
6113 Public Utility Realty Taxes	24,903.42			24,903.42
6114 Payments in Lieu of Current Taxes - State / Local	23,626.19			23,626.19
6143 Current Act 511 Local Services Taxes	47,088.59			47,088.59
6145 Current Act 511 Business Privilege Taxes - Flat Rate	2,676.05			2,676.05
6151 Current Act 511 Earned Income Taxes	3,361,441.92			3,361,441.92
6152 Current Act 511 Occupation Taxes	1,585,958.40			1,585,958.40
6153 Current Act 511 Real Estate Transfer Taxes	468,348.85			468,348.85
6411 Delinquent Real Estate Taxes	777,423.91			777,423.91
6452 Delinquent Act 511 Occupation Taxes	441,397.77			441,397.77
6500 Earnings on Investments	402,268.78			
6700 Revenues from LEA Activities	269,233.88			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	2,114.33			
6832 Federal IDEA Revenue Received as Pass Through	529,520.00			
6910 Rentals	707,880.00			
6920 Contributions and Donations from Private Sources	178,397.88			
6941 Regular Day School Tuition	4,101.36			
6942 Summer School Tuition	9,300.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	120,688.33			
6991 Refunds of a Prior Year Expenditure	23,269.70			
6992 Energy Efficiency Revenues and Incentives	3,280.26			
6999 Other Revenues Not Specified Above	66,018.62			
TOTAL Revenue from Local Sources	\$29,808,267.23			\$27,492,194.09

	Revenue Reported <u>In Current Year</u>			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	9,625,081.13			
7160 Tuition for Orphans Subsidy	64,009.66			
7271 Special Education funds for School-Aged Pupils	1,864,899.89			
7311 Pupil Transportation Subsidy	2,025,904.83			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	41,195.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	486,756.38			
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,514.97			
7340 State Property Tax Reduction Allocation	971,322.58			
7362 School Mental Health & Safety and Security Grants	277,348.00			
7505 Ready to Learn Block Grant	354,683.00			
7810 State Share of Social Security and Medicare Taxes	720,424.45			
7820 State Share of Retirement Contributions	3,247,233.94			
TOTAL Revenue from State Sources	\$19,725,373.83			

Revenue Reported In Current Year				
Revenue from Federal Sources				
8514 Title I - Improving the Academic Achievement of the Disadvantaged	395,028.00			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	57,489.35			
8517 Title IV - 21st Century Schools	31,179.00			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	469,154.07			
8751 ARP ESSER Learning Loss	35,377.25			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	222,536.53			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	14,994.02			
TOTAL Revenue from Federal Sources	\$1,225,758.22			

					Revenue Reported In Current Year					
<u>Other Financing Sources</u>										
9220	Leases and Other Right-to-Use Arrangements				11,262.99					
9400	Sale of or Compensation for Loss of Fixed Assets				1,304,000.00					
9990	Insurance Recoveries				500.00					
TOTAL Other Financing Sources					\$1,315,762.99					
TOTAL FROM ALL SOURCES					\$52,075,162.27	\$27,492,194.09				

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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	20,759,328.99					
6113 Public Utility Realty Taxes	24,903.42					
6114 Payments in Lieu of Current Taxes - State / Local	23,626.19					
6143 Current Act 511 Local Services Taxes	47,088.59					
6145 Current Act 511 Business Privilege Taxes - Flat Rate	2,676.05					
6151 Current Act 511 Earned Income Taxes	3,361,441.92					
6152 Current Act 511 Occupation Taxes	1,585,958.40					
6153 Current Act 511 Real Estate Transfer Taxes	468,348.85					
6411 Delinquent Real Estate Taxes	777,423.91					
6452 Delinquent Act 511 Occupation Taxes	441,397.77					
6500 Earnings on Investments	402,268.78					
6700 Revenues from LEA Activities	269,233.88					
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	2,114.33					
6832 Federal IDEA Revenue Received as Pass Through	529,520.00					
6910 Rentals	707,880.00					
6920 Contributions and Donations from Private Sources	178,397.88					
6941 Regular Day School Tuition	4,101.36					
6942 Summer School Tuition	9,300.00					
6944 Receipts from Other LEAs in Pennsylvania - Education	120,688.33					
6991 Refunds of a Prior Year Expenditure	23,269.70					
6992 Energy Efficiency Revenues and Incentives	3,280.26					
6999 Other Revenues Not Specified Above	66,018.62					
6000 Total Revenue from Local Sources	\$29,808,267.23					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	9,625,081.13					
7160 Tuition for Orphans Subsidy	64,009.66					
7271 Special Education funds for School-Aged Pupils	1,864,899.89					
7311 Pupil Transportation Subsidy	2,025,904.83					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	41,195.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	486,756.38					
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,514.97					
7340 State Property Tax Reduction Allocation	971,322.58					
7362 School Mental Health & Safety and Security Grants	277,348.00					
7505 Ready to Learn Block Grant	354,683.00					
7810 State Share of Social Security and Medicare Taxes	720,424.45					

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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					20,759,328.99
6113 Public Utility Realty Taxes					24,903.42
6114 Payments in Lieu of Current Taxes - State / Local					23,626.19
6143 Current Act 511 Local Services Taxes					47,088.59
6145 Current Act 511 Business Privilege Taxes - Flat Rate					2,676.05
6151 Current Act 511 Earned Income Taxes					3,361,441.92
6152 Current Act 511 Occupation Taxes					1,585,958.40
6153 Current Act 511 Real Estate Transfer Taxes					468,348.85
6411 Delinquent Real Estate Taxes					777,423.91
6452 Delinquent Act 511 Occupation Taxes					441,397.77
6500 Earnings on Investments	67,634.33	57,834.82			527,737.93
6700 Revenues from LEA Activities					269,233.88
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					2,114.33
6832 Federal IDEA Revenue Received as Pass Through					529,520.00
6910 Rentals					707,880.00
6920 Contributions and Donations from Private Sources					178,397.88
6941 Regular Day School Tuition					4,101.36
6942 Summer School Tuition					9,300.00
6944 Receipts from Other LEAs in Pennsylvania - Education					120,688.33
6991 Refunds of a Prior Year Expenditure					23,269.70
6992 Energy Efficiency Revenues and Incentives					3,280.26
6999 Other Revenues Not Specified Above					66,018.62
6000 Total Revenue from Local Sources	\$67,634.33	\$57,834.82			\$29,933,736.38
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					9,625,081.13
7160 Tuition for Orphans Subsidy					64,009.66
7271 Special Education funds for School-Aged Pupils					1,864,899.89
7311 Pupil Transportation Subsidy					2,025,904.83
7312 Nonpublic and Charter School Pupil Transportation Subsidy					41,195.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					486,756.38
7330 Health Services (Medical, Dental, Nurse, Act 25)					46,514.97
7340 State Property Tax Reduction Allocation					971,322.58
7362 School Mental Health & Safety and Security Grants					277,348.00
7505 Ready to Learn Block Grant					354,683.00
7810 State Share of Social Security and Medicare Taxes					720,424.45

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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>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	3,247,233.94					
7000 Total Revenue from State Sources	\$19,725,373.83					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	395,028.00					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	57,489.35					
8517 Title IV - 21st Century Schools	31,179.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	469,154.07					
8751 ARP ESSER Learning Loss	35,377.25					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	222,536.53					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	14,994.02					
8000 Total Revenue from Federal Sources	\$1,225,758.22					
9000 Other Financing Sources						
9220 Leases and Other Right-to-Use Arrangements	11,262.99					
9400 Sale of or Compensation for Loss of Fixed Assets	1,304,000.00					
9990 Insurance Recoveries	500.00					
9000 Total Other Financing Sources	\$1,315,762.99					
Total From All Sources	\$52,075,162.27					

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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>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					3,247,233.94
7000 Total Revenue from State Sources					\$19,725,373.83
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					395,028.00
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					57,489.35
8517 Title IV - 21st Century Schools					31,179.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					469,154.07
8751 ARP ESSER Learning Loss					35,377.25
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					222,536.53
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					14,994.02
8000 Total Revenue from Federal Sources					\$1,225,758.22
9000 Other Financing Sources					
9220 Leases and Other Right-to-Use Arrangements					11,262.99
9400 Sale of or Compensation for Loss of Fixed Assets					1,304,000.00
9990 Insurance Recoveries					500.00
9000 Total Other Financing Sources					\$1,315,762.99
Total From All Sources	\$67,634.33	\$57,834.82			\$52,200,631.42

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690. 1850) (31)</u>
Revenue from Local Sources	29,808,267.23					
Revenue from State Sources	19,725,373.83					
Revenue from Federal Sources	1,225,758.22					
Other Financing Sources	1,315,762.99					
Total From All Sources	\$52,075,162.27					

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	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	67,634.33	57,834.82			29,933,736.38
Revenue from State Sources					19,725,373.83
Revenue from Federal Sources					1,225,758.22
Other Financing Sources					1,315,762.99
Total From All Sources	\$67,634.33	\$57,834.82			\$52,200,631.42

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General Fund (10)

1000 Instruction	Total
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	13,286,196.85
Total Personnel Services – Salaries	\$13,286,196.85
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	28,416.51
220 Social Security Contributions	996,675.35
230 PSERS Retirement Contributions	4,446,955.87
260 Workers' Compensation	60,155.56
270 Group Insurance – Self-Insurance	3,885,730.89
280 Other Post-Employment Benefits (OPEB)	153,444.86
292 Health Savings Accounts	325,256.14
Total Personnel Services – Employee Benefits	\$9,896,635.18
300 <u>Purchased Professional and Technical Services</u>	
322 Professional Educational Services – Ius	410,046.88
329 Professional Educational Services – Other	350,770.47
Total Purchased Professional and Technical Services	\$760,817.35
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	1,607.76
440 Rentals	4,604.00
Total Purchased Property Services	\$6,211.76
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	2,422.87
520 Insurance – General	496.00
530 Communications	2,070.80
561 Tuition To Other School Districts Within the State	100,380.43
562 Tuition To Pennsylvania Charter Schools	2,197,352.28
563 Tuition To Nonpublic Schools	507,629.79
564 Tuition To Career and Technology Centers	871,582.00
566 Tuition To Institutions of Higher Education and Technical Institutes	3,505.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	24,552.87
580 Travel	10,660.63
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	573.71
Total Other Purchased Services	\$3,721,226.38
600 <u>Supplies</u>	
610 General Supplies	495,136.99
620 Energy	129.87
630 Food	3,065.06
640 Books and Periodicals	39,930.69
650 Supplies & Fees – Technology Related	350,012.33
Total Supplies	\$888,274.94
700 <u>Property</u>	
762 Capitalized Equipment - Replacement	12,722.75
Total Property	\$12,722.75

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General Fund (10)		
1000 Instruction		<u>Total</u>
800 <u>Other Objects</u>		
810 Dues and Fees		7,482.53
Total Other Objects		\$7,482.53
Total 1000 Instruction		\$28,579,567.74

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General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	4,218,272.00	4,800,902.41	309,147.34	9,328,321.75
Total Personnel Services – Salaries	\$4,218,272.00	\$4,800,902.41	\$309,147.34	\$9,328,321.75
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	8,945.03	8,966.45	581.29	18,492.77
220 Social Security Contributions	316,544.27	359,672.97	22,794.51	699,011.75
230 PSERS Retirement Contributions	1,461,564.34	1,606,668.68	52,045.16	3,120,278.18
260 Workers' Compensation	18,937.92	21,909.63	1,387.61	42,235.16
270 Group Insurance – Self-Insurance	1,216,311.49	1,164,180.36	76,489.55	2,456,981.40
280 Other Post-Employment Benefits (OPEB)	97,634.32	28,872.08		126,506.40
292 Health Savings Accounts	100,576.00	104,536.14	6,720.00	211,832.14
Total Personnel Services – Employee Benefits	\$3,220,513.37	\$3,294,806.31	\$160,018.12	\$6,675,337.80
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		2,226.92		2,226.92
329 Professional Educational Services – Other	153,673.38	122,630.48	6,980.00	283,283.86
Total Purchased Professional and Technical Services	\$153,673.38	\$124,857.40	\$6,980.00	\$285,510.78
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		1,516.65		1,516.65
Total Purchased Property Services		\$1,516.65		\$1,516.65
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	281.16			281.16
530 Communications		1,661.26		1,661.26
561 Tuition To Other School Districts Within the State		3,900.00		3,900.00
562 Tuition To Pennsylvania Charter Schools	299,196.38	694,604.64		993,801.02
563 Tuition To Nonpublic Schools		1,790.55		1,790.55
580 Travel	3,976.87	3,082.01	516.54	7,575.42
Total Other Purchased Services	\$303,454.41	\$705,038.46	\$516.54	\$1,009,009.41
600 <u>Supplies</u>				
610 General Supplies	191,579.27	162,230.22	19,918.43	373,727.92
640 Books and Periodicals	10,973.48	8,278.49	10,478.20	29,730.17
650 Supplies & Fees – Technology Related	3,037.50	3,037.50	343,937.33	350,012.33
Total Supplies	\$205,590.25	\$173,546.21	\$374,333.96	\$753,470.42
800 <u>Other Objects</u>				
810 Dues and Fees	262.50	4,230.03		4,492.53
Total Other Objects	\$262.50	\$4,230.03		\$4,492.53
Total 1100 Regular Programs – Elementary / Secondary	\$8,101,765.91	\$9,104,897.47	\$850,995.96	\$18,057,659.34

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General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	4,218,272.00	4,800,902.41		9,019,174.41
Total Personnel Services – Salaries	\$4,218,272.00	\$4,800,902.41		\$9,019,174.41
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	8,945.03	8,966.45		17,911.48
220 Social Security Contributions	316,544.27	359,672.97		676,217.24
230 PSERS Retirement Contributions	1,461,564.34	1,606,668.68		3,068,233.02
260 Workers' Compensation	18,937.92	21,909.63		40,847.55
270 Group Insurance – Self-Insurance	1,216,311.49	1,164,180.36		2,380,491.85
280 Other Post-Employment Benefits (OPEB)	97,634.32	28,872.08		126,506.40
292 Health Savings Accounts	100,576.00	104,536.14		205,112.14
Total Personnel Services – Employee Benefits	\$3,220,513.37	\$3,294,806.31		\$6,515,319.68
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		2,226.92		2,226.92
329 Professional Educational Services – Other	153,673.38	122,630.48	6,980.00	283,283.86
Total Purchased Professional and Technical Services	\$153,673.38	\$124,857.40	\$6,980.00	\$285,510.78
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		1,516.65		1,516.65
Total Purchased Property Services		\$1,516.65		\$1,516.65
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	281.16			281.16
530 Communications		1,661.26		1,661.26
561 Tuition To Other School Districts Within the State		3,900.00		3,900.00
562 Tuition To Pennsylvania Charter Schools	299,196.38	694,604.64		993,801.02
563 Tuition To Nonpublic Schools		1,790.55		1,790.55
580 Travel	3,976.87	3,082.01		7,058.88
Total Other Purchased Services	\$303,454.41	\$705,038.46		\$1,008,492.87
600 <u>Supplies</u>				
610 General Supplies	191,579.27	162,230.22	19,710.90	373,520.39
640 Books and Periodicals	10,973.48	8,278.49		19,251.97
650 Supplies & Fees – Technology Related	3,037.50	3,037.50	343,937.33	350,012.33
Total Supplies	\$205,590.25	\$173,546.21	\$363,648.23	\$742,784.69
800 <u>Other Objects</u>				
810 Dues and Fees	262.50	4,230.03		4,492.53
Total Other Objects	\$262.50	\$4,230.03		\$4,492.53
Total 1110 Regular Programs	\$8,101,765.91	\$9,104,897.47	\$370,628.23	\$17,577,291.61

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General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			309,147.34	309,147.34
Total Personnel Services – Salaries			\$309,147.34	\$309,147.34
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			581.29	581.29
220 Social Security Contributions			22,794.51	22,794.51
230 PSERS Retirement Contributions			52,045.16	52,045.16
260 Workers' Compensation			1,387.61	1,387.61
270 Group Insurance – Self-Insurance			76,489.55	76,489.55
292 Health Savings Accounts			6,720.00	6,720.00
Total Personnel Services – Employee Benefits			\$160,018.12	\$160,018.12
500 <u>Other Purchased Services</u>				
580 Travel			516.54	516.54
Total Other Purchased Services			\$516.54	\$516.54
600 <u>Supplies</u>				
610 General Supplies			207.53	207.53
640 Books and Periodicals			10,478.20	10,478.20
Total Supplies			\$10,685.73	\$10,685.73
Total 1190 Federally-Funded Regular Programs			\$480,367.73	\$480,367.73

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General Fund (10)

1200 Special Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,788,118.23	1,457,250.98	181,286.22	3,426,655.43
Total Personnel Services – Salaries	\$1,788,118.23	\$1,457,250.98	\$181,286.22	\$3,426,655.43
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	4,788.12	4,159.18		8,947.30
220 Social Security Contributions	134,631.18	122,774.97	21.85	257,428.00
230 PSERS Retirement Contributions	599,419.39	548,222.31	45.79	1,147,687.49
260 Workers' Compensation	8,194.31	7,320.07	1.29	15,515.67
270 Group Insurance – Self-Insurance	686,567.41	591,971.60	18,996.18	1,297,535.19
280 Other Post-Employment Benefits (OPEB)		16,308.46		16,308.46
292 Health Savings Accounts	54,880.00	51,824.00		106,704.00
Total Personnel Services – Employee Benefits	\$1,488,480.41	\$1,342,580.59	\$19,065.11	\$2,850,126.11
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	44,275.41	44,275.42	316,799.31	405,350.14
329 Professional Educational Services – Other	57,607.03	9,879.58		67,486.61
Total Purchased Professional and Technical Services	\$101,882.44	\$54,155.00	\$316,799.31	\$472,836.75
500 <u>Other Purchased Services</u>				
530 Communications	204.77	204.77		409.54
561 Tuition To Other School Districts Within the State	31,490.47	64,989.96		96,480.43
562 Tuition To Pennsylvania Charter Schools	409,805.69	793,745.57		1,203,551.26
563 Tuition To Nonpublic Schools	161,588.50	344,250.74		505,839.24
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	12,276.43	12,276.44		24,552.87
580 Travel	2,016.35	1,068.86		3,085.21
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	286.85	286.86		573.71
Total Other Purchased Services	\$617,669.06	\$1,216,823.20		\$1,834,492.26
600 <u>Supplies</u>				
610 General Supplies	41,196.73	65,924.81		107,121.54
630 Food		97.55		97.55
640 Books and Periodicals	2,507.27			2,507.27
Total Supplies	\$43,704.00	\$66,022.36		\$109,726.36
700 <u>Property</u>				
762 Capitalized Equipment - Replacement	12,722.75			12,722.75
Total Property	\$12,722.75			\$12,722.75
800 <u>Other Objects</u>				
810 Dues and Fees	253.00	237.00		490.00
Total Other Objects	\$253.00	\$237.00		\$490.00
Total 1200 Special Programs – Elementary / Secondary	\$4,052,829.89	\$4,137,069.13	\$517,150.64	\$8,707,049.66

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General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	111,624.44	120,536.45		232,160.89
Total Personnel Services – Salaries	\$111,624.44	\$120,536.45		\$232,160.89
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	185.70	514.68		700.38
220 Social Security Contributions	8,478.93	9,196.35		17,675.28
230 PSERS Retirement Contributions	36,886.37	40,474.45		77,360.82
260 Workers' Compensation	501.28	541.08		1,042.36
270 Group Insurance – Self-Insurance	21,630.78	72,271.98		93,902.76
292 Health Savings Accounts	3,520.00	8,120.00		11,640.00
Total Personnel Services – Employee Benefits	\$71,203.06	\$131,118.54		\$202,321.60
600 <u>Supplies</u>				
610 General Supplies	2,119.11	40,742.73		42,861.84
640 Books and Periodicals	2,173.42			2,173.42
Total Supplies	\$4,292.53	\$40,742.73		\$45,035.26
Total 1210 Life Skills Support	\$187,120.03	\$292,397.72		\$479,517.75

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General Fund (10)

1220 Sensory Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	187,497.83	99,358.98		286,856.81
Total Personnel Services – Salaries	\$187,497.83	\$99,358.98		\$286,856.81
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	382.56	145.10		527.66
220 Social Security Contributions	14,042.91	7,415.07		21,457.98
230 PSERS Retirement Contributions	62,639.08	33,476.02		96,115.10
260 Workers' Compensation	841.53	446.44		1,287.97
270 Group Insurance – Self-Insurance	55,413.60	20,869.68		76,283.28
280 Other Post-Employment Benefits (OPEB)		16,308.46		16,308.46
292 Health Savings Accounts	5,376.00	2,464.00		7,840.00
Total Personnel Services – Employee Benefits	\$138,695.68	\$81,124.77		\$219,820.45
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus			59,870.37	59,870.37
Total Purchased Professional and Technical Services			\$59,870.37	\$59,870.37
500 <u>Other Purchased Services</u>				
580 Travel	758.97	744.23		1,503.20
Total Other Purchased Services	\$758.97	\$744.23		\$1,503.20
600 <u>Supplies</u>				
610 General Supplies	6,051.26	5,578.07		11,629.33
Total Supplies	\$6,051.26	\$5,578.07		\$11,629.33
800 <u>Other Objects</u>				
810 Dues and Fees	253.00	237.00		490.00
Total Other Objects	\$253.00	\$237.00		\$490.00
Total 1220 Sensory Support	\$333,256.74	\$187,043.05	\$59,870.37	\$580,170.16

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General Fund (10)

1230 Emotional Support

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	426,470.84	283,793.34	7,887.00	718,151.18
Total Personnel Services – Salaries	\$426,470.84	\$283,793.34	\$7,887.00	\$718,151.18
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	2,135.84	919.75		3,055.59
220 Social Security Contributions	32,351.40	21,324.16		53,675.56
230 PSERS Retirement Contributions	141,157.99	94,348.00		235,505.99
260 Workers' Compensation	1,950.18	1,274.04		3,224.22
270 Group Insurance – Self-Insurance	336,263.30	128,365.29		464,628.59
292 Health Savings Accounts	26,784.00	9,120.00		35,904.00
Total Personnel Services – Employee Benefits	\$540,642.71	\$255,351.24		\$795,993.95
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius			46,559.72	46,559.72
Total Purchased Professional and Technical Services			\$46,559.72	\$46,559.72
500 <u>Other Purchased Services</u>				
580 Travel	274.16			274.16
Total Other Purchased Services	\$274.16			\$274.16
600 <u>Supplies</u>				
610 General Supplies	9,352.62	3,628.58		12,981.20
630 Food		97.55		97.55
640 Books and Periodicals	129.88			129.88
Total Supplies	\$9,482.50	\$3,726.13		\$13,208.63
Total 1230 Emotional Support	\$976,870.21	\$542,870.71	\$54,446.72	\$1,574,187.64

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General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,062,525.12	952,912.96	173,399.22	2,188,837.30
Total Personnel Services – Salaries	\$1,062,525.12	\$952,912.96	\$173,399.22	\$2,188,837.30
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	2,084.02	2,571.44		4,655.46
220 Social Security Contributions	79,757.94	84,793.18	21.85	164,572.97
230 PSERS Retirement Contributions	358,735.95	379,703.09	45.79	738,484.83
260 Workers' Compensation	4,901.32	5,055.59	1.29	9,958.20
270 Group Insurance – Self-Insurance	273,259.73	370,464.65	18,996.18	662,720.56
292 Health Savings Accounts	19,200.00	32,120.00		51,320.00
Total Personnel Services – Employee Benefits	\$737,938.96	\$874,707.95	\$19,065.11	\$1,631,712.02
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	57,607.03	9,879.58		67,486.61
Total Purchased Professional and Technical Services	\$57,607.03	\$9,879.58		\$67,486.61
500 <u>Other Purchased Services</u>				
580 Travel	983.22	324.63		1,307.85
Total Other Purchased Services	\$983.22	\$324.63		\$1,307.85
600 <u>Supplies</u>				
610 General Supplies	12,244.38	15,975.43		28,219.81
640 Books and Periodicals	203.97			203.97
Total Supplies	\$12,448.35	\$15,975.43		\$28,423.78
Total 1240 Academic Support	\$1,871,502.68	\$1,853,800.55	\$192,464.33	\$3,917,767.56

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General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	999,909.05	844,820.92	173,399.22	2,018,129.19
Total Personnel Services – Salaries	\$999,909.05	\$844,820.92	\$173,399.22	\$2,018,129.19
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	2,026.94	2,381.08		4,408.02
220 Social Security Contributions	74,967.67	76,751.80	21.85	151,741.32
230 PSERS Retirement Contributions	338,649.72	343,312.49	45.79	682,008.00
260 Workers' Compensation	4,620.17	4,570.49	1.29	9,191.95
270 Group Insurance – Self-Insurance	273,259.73	346,324.97	18,996.18	638,580.88
292 Health Savings Accounts	19,200.00	29,880.00		49,080.00
Total Personnel Services – Employee Benefits	\$712,724.23	\$803,220.83	\$19,065.11	\$1,535,010.17
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	57,607.03	9,879.58		67,486.61
Total Purchased Professional and Technical Services	\$57,607.03	\$9,879.58		\$67,486.61
500 <u>Other Purchased Services</u>				
580 Travel		324.63		324.63
Total Other Purchased Services		\$324.63		\$324.63
600 <u>Supplies</u>				
610 General Supplies	12,244.38	15,975.43		28,219.81
640 Books and Periodicals	203.97			203.97
Total Supplies	\$12,448.35	\$15,975.43		\$28,423.78
Total 1241 Learning Support – Public	\$1,782,688.66	\$1,674,221.39	\$192,464.33	\$3,649,374.38

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General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	62,616.07	108,092.04		170,708.11
Total Personnel Services – Salaries	\$62,616.07	\$108,092.04		\$170,708.11
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	57.08	190.36		247.44
220 Social Security Contributions	4,790.27	8,041.38		12,831.65
230 PSERS Retirement Contributions	20,086.23	36,390.60		56,476.83
260 Workers' Compensation	281.15	485.10		766.25
270 Group Insurance – Self-Insurance		24,139.68		24,139.68
292 Health Savings Accounts		2,240.00		2,240.00
Total Personnel Services – Employee Benefits	\$25,214.73	\$71,487.12		\$96,701.85
500 <u>Other Purchased Services</u>				
580 Travel	983.22			983.22
Total Other Purchased Services	\$983.22			\$983.22
Total 1243 Gifted Support	\$88,814.02	\$179,579.16		\$268,393.18

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General Fund (10)

1260 Physical Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		649.25		649.25
Total Personnel Services – Salaries		\$649.25		\$649.25
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		8.21		8.21
220 Social Security Contributions		46.21		46.21
230 PSERS Retirement Contributions		220.75		220.75
260 Workers' Compensation		2.92		2.92
Total Personnel Services – Employee Benefits		\$278.09		\$278.09
Total 1260 Physical Support		\$927.34		\$927.34

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General Fund (10)

1270 Multi-Handicapped Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus			47,221.35	47,221.35
Total Purchased Professional and Technical Services			\$47,221.35	\$47,221.35
600 <u>Supplies</u>				
610 General Supplies	11,429.36			11,429.36
Total Supplies	\$11,429.36			\$11,429.36
700 <u>Property</u>				
762 Capitalized Equipment - Replacement	12,722.75			12,722.75
Total Property	\$12,722.75			\$12,722.75
Total 1270 Multi-Handicapped Support	\$24,152.11		\$47,221.35	\$71,373.46

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General Fund (10)

1290 Special Programs - Other Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	44,275.41	44,275.42	163,147.87	251,698.70
Total Purchased Professional and Technical Services	\$44,275.41	\$44,275.42	\$163,147.87	\$251,698.70
500 <u>Other Purchased Services</u>				
530 Communications	204.77	204.77		409.54
561 Tuition To Other School Districts Within the State	31,490.47	64,989.96		96,480.43
562 Tuition To Pennsylvania Charter Schools	409,805.69	793,745.57		1,203,551.26
563 Tuition To Nonpublic Schools	161,588.50	344,250.74		505,839.24
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	12,276.43	12,276.44		24,552.87
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	286.85	286.86		573.71
Total Other Purchased Services	\$615,652.71	\$1,215,754.34		\$1,831,407.05
Total 1290 Special Programs - Other Support	\$659,928.12	\$1,260,029.76	\$163,147.87	\$2,083,105.75

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General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		516,697.67		516,697.67
Total Personnel Services – Salaries		\$516,697.67		\$516,697.67
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		976.44		976.44
220 Social Security Contributions		39,140.51		39,140.51
230 PSERS Retirement Contributions		174,052.72		174,052.72
260 Workers' Compensation		2,339.97		2,339.97
270 Group Insurance – Self-Insurance		131,214.30		131,214.30
280 Other Post-Employment Benefits (OPEB)		10,630.00		10,630.00
292 Health Savings Accounts		6,720.00		6,720.00
Total Personnel Services – Employee Benefits		\$365,073.94		\$365,073.94
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		91.11		91.11
Total Purchased Property Services		\$91.11		\$91.11
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		2,141.71		2,141.71
564 Tuition To Career and Technology Centers		871,582.00		871,582.00
Total Other Purchased Services		\$873,723.71		\$873,723.71
600 <u>Supplies</u>				
610 General Supplies		14,287.53		14,287.53
630 Food		2,967.51		2,967.51
640 Books and Periodicals		7,693.25		7,693.25
Total Supplies		\$24,948.29		\$24,948.29
800 <u>Other Objects</u>				
810 Dues and Fees		2,500.00		2,500.00
Total Other Objects		\$2,500.00		\$2,500.00
Total 1300 Vocational Education		\$1,783,034.72		\$1,783,034.72

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General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		13,682.00	840.00	14,522.00
Total Personnel Services – Salaries		\$13,682.00	\$840.00	\$14,522.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		1,031.28	63.81	1,095.09
230 PSERS Retirement Contributions		4,802.73	134.75	4,937.48
260 Workers’ Compensation		60.98	3.78	64.76
Total Personnel Services – Employee Benefits		\$5,894.99	\$202.34	\$6,097.33
400 <u>Purchased Property Services</u>				
440 Rentals		4,604.00		4,604.00
Total Purchased Property Services		\$4,604.00		\$4,604.00
500 <u>Other Purchased Services</u>				
520 Insurance – General		496.00		496.00
Total Other Purchased Services		\$496.00		\$496.00
600 <u>Supplies</u>				
620 Energy		129.87		129.87
Total Supplies		\$129.87		\$129.87
Total 1400 Other Instructional Programs – Elementary / Secondary		\$24,806.86	\$1,042.34	\$25,849.20

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General Fund (10)

1410 Drivers' Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		4,466.00		4,466.00
Total Personnel Services – Salaries		\$4,466.00		\$4,466.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		340.12		340.12
230 PSERS Retirement Contributions		1,518.44		1,518.44
260 Workers' Compensation		20.42		20.42
Total Personnel Services – Employee Benefits		\$1,878.98		\$1,878.98
400 <u>Purchased Property Services</u>				
440 Rentals		4,604.00		4,604.00
Total Purchased Property Services		\$4,604.00		\$4,604.00
500 <u>Other Purchased Services</u>				
520 Insurance – General		496.00		496.00
Total Other Purchased Services		\$496.00		\$496.00
600 <u>Supplies</u>				
620 Energy		129.87		129.87
Total Supplies		\$129.87		\$129.87
Total 1410 Drivers' Education		\$11,574.85		\$11,574.85

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General Fund (10)

1420 Summer School

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		9,216.00	840.00	10,056.00
Total Personnel Services – Salaries		\$9,216.00	\$840.00	\$10,056.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		691.16	63.81	754.97
230 PSERS Retirement Contributions		3,284.29	134.75	3,419.04
260 Workers’ Compensation		40.56	3.78	44.34
Total Personnel Services – Employee Benefits		\$4,016.01	\$202.34	\$4,218.35
Total 1420 Summer School		\$13,232.01	\$1,042.34	\$14,274.35

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General Fund (10)

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
322 Professional Educational Services – lus			2,469.82	2,469.82
Total Purchased Professional and Technical Services			\$2,469.82	\$2,469.82
Total 1500 Nonpublic School Programs			\$2,469.82	\$2,469.82

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General Fund (10)

1700 Higher Education Programs for Secondary Students	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
566 Tuition To Institutions of Higher Education and Technical Institutes			3,505.00	3,505.00
Total Other Purchased Services			\$3,505.00	\$3,505.00
Total 1700 Higher Education Programs for Secondary Students			\$3,505.00	\$3,505.00

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General Fund (10)

2000 Support Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	5,377,212.09
Total Personnel Services – Salaries		\$5,377,212.09
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	14,165.58
220	Social Security Contributions	402,606.74
230	PSERS Retirement Contributions	1,757,627.91
240	Tuition Reimbursement	50,517.00
260	Workers' Compensation	24,383.26
270	Group Insurance – Self-Insurance	1,634,991.67
280	Other Post-Employment Benefits (OPEB)	175,095.56
291	Other Retirement Plans	6,500.00
292	Health Savings Accounts	138,720.96
Total Personnel Services – Employee Benefits		\$4,204,608.68
300	<u>Purchased Professional and Technical Services</u>	
322	Professional Educational Services – Ius	12,723.73
323	Professional Educational Services – Other Educational Agencies	438.90
329	Professional Educational Services – Other	403,420.90
330	Other Professional Services	226,392.02
360	Employee Training and Development Services	6,093.00
Total Purchased Professional and Technical Services		\$649,068.55
400	<u>Purchased Property Services</u>	
410	Cleaning Services	14,568.03
420	Utility Services	145,291.80
430	Repairs and Maintenance Services	309,638.69
440	Rentals	612.01
Total Purchased Property Services		\$470,110.53
500	<u>Other Purchased Services</u>	
513	Contracted Carriers	3,044,599.55
516	Student Transportation Services From the IU	21,624.00
520	Insurance – General	19,185.00
522	Automotive Liability Insurance	9,812.00
523	General Property and Liability Insurance	193,639.00
530	Communications	125,053.21
549	Other Advertising/Public Relations	7,050.35
550	Printing and Binding	3,565.50
580	Travel	5,987.05
Total Other Purchased Services		\$3,430,515.66
600	<u>Supplies</u>	
610	General Supplies	335,479.67
620	Energy	653,671.24
630	Food	1,660.40
640	Books and Periodicals	80,544.20
650	Supplies & Fees – Technology Related	417,799.62

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General Fund (10)

2000 Support Services

	<u>Total</u>
Total Supplies	\$1,489,155.13
700 <u>Property</u>	
736 Technology Equipment Lease	11,262.99
758 Capitalized Technology Software - Original	6,000.00
766 Capitalized Technology Equipment – Replacement	121,616.74
768 Capitalized Technology Software - Replacement	160,780.40
Total Property	\$299,660.13
800 <u>Other Objects</u>	
810 Dues and Fees	55,371.86
Total Other Objects	\$55,371.86
Total 2000 Support Services	\$15,975,702.63

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General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	147,423.95	538,452.76	143,770.22	1,004,748.61
Total Personnel Services – Salaries	\$147,423.95	\$538,452.76	\$143,770.22	\$1,004,748.61
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	201.06	947.52	367.98	1,945.05
220 Social Security Contributions	14,958.89	42,599.77	5,419.87	76,248.39
230 PSERS Retirement Contributions	65,968.72	188,907.97	23,310.07	336,191.31
260 Workers' Compensation	661.50	2,418.08	646.93	4,551.38
270 Group Insurance – Self-Insurance	16,705.26	110,825.11	29,143.96	191,050.89
280 Other Post-Employment Benefits (OPEB)	23,640.34	16,202.39		39,842.73
292 Health Savings Accounts		9,114.38	2,240.00	14,194.38
Total Personnel Services – Employee Benefits	\$122,135.77	\$371,015.22	\$61,128.81	\$664,024.13
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	30,367.61	30,367.62		60,735.23
Total Purchased Professional and Technical Services	\$30,367.61	\$30,367.62		\$60,735.23
500 <u>Other Purchased Services</u>				
580 Travel	40.80	40.81		281.88
Total Other Purchased Services	\$40.80	\$40.81		\$281.88
600 <u>Supplies</u>				
610 General Supplies	6,100.97	6,477.96		12,614.40
640 Books and Periodicals	69.95			69.95
Total Supplies	\$6,170.92	\$6,477.96		\$12,684.35
800 <u>Other Objects</u>				
810 Dues and Fees	265.00	7,796.00		8,311.00
Total Other Objects	\$265.00	\$7,796.00		\$8,311.00
Total 2100 Support Services – Students	\$306,404.05	\$954,150.37	\$204,899.03	\$1,750,785.20

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General Fund (10)

2120 Guidance Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	147,423.95	538,452.76		685,876.71
Total Personnel Services – Salaries	\$147,423.95	\$538,452.76		\$685,876.71
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	201.06	947.52		1,148.58
220 Social Security Contributions	11,213.58	40,762.38		51,975.96
230 PSERS Retirement Contributions	49,926.26	180,940.01		230,866.27
260 Workers' Compensation	661.50	2,418.08		3,079.58
270 Group Insurance – Self-Insurance	16,705.26	110,825.11		127,530.37
280 Other Post-Employment Benefits (OPEB)	23,640.34	16,202.39		39,842.73
292 Health Savings Accounts		9,114.38		9,114.38
Total Personnel Services – Employee Benefits	\$102,348.00	\$361,209.87		\$463,557.87
600 <u>Supplies</u>				
610 General Supplies	487.03	864.02		1,351.05
640 Books and Periodicals	69.95			69.95
Total Supplies	\$556.98	\$864.02		\$1,421.00
800 <u>Other Objects</u>				
810 Dues and Fees	150.00	7,681.00		7,831.00
Total Other Objects	\$150.00	\$7,681.00		\$7,831.00
Total 2120 Guidance Services	\$250,478.93	\$908,207.65		\$1,158,686.58

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General Fund (10)

2140 Psychological Services

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			143,770.22	143,770.22
Total Personnel Services – Salaries			\$143,770.22	\$143,770.22
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			367.98	367.98
220 Social Security Contributions	3,745.31	1,837.39	5,419.87	11,002.57
230 PSERS Retirement Contributions	16,042.46	7,967.96	23,310.07	47,320.49
260 Workers' Compensation			646.93	646.93
270 Group Insurance – Self-Insurance			29,143.96	29,143.96
292 Health Savings Accounts			2,240.00	2,240.00
Total Personnel Services – Employee Benefits	\$19,787.77	\$9,805.35	\$61,128.81	\$90,721.93
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	30,367.61	30,367.62		60,735.23
Total Purchased Professional and Technical Services	\$30,367.61	\$30,367.62		\$60,735.23
500 <u>Other Purchased Services</u>				
580 Travel	40.80	40.81		81.61
Total Other Purchased Services	\$40.80	\$40.81		\$81.61
600 <u>Supplies</u>				
610 General Supplies	5,613.94	5,613.94		11,227.88
Total Supplies	\$5,613.94	\$5,613.94		\$11,227.88
800 <u>Other Objects</u>				
810 Dues and Fees	115.00	115.00		230.00
Total Other Objects	\$115.00	\$115.00		\$230.00
Total 2140 Psychological Services	\$55,925.12	\$45,942.72	\$204,899.03	\$306,766.87

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General Fund (10)

2160 Social Work Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				150,944.44
Total Personnel Services – Salaries				\$150,944.44
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				380.61
220 Social Security Contributions				11,491.97
230 PSERS Retirement Contributions				49,791.11
260 Workers' Compensation				716.19
270 Group Insurance – Self-Insurance				29,386.00
292 Health Savings Accounts				2,240.00
Total Personnel Services – Employee Benefits				\$94,005.88
500 <u>Other Purchased Services</u>				
580 Travel				200.27
Total Other Purchased Services				\$200.27
600 <u>Supplies</u>				
610 General Supplies				35.47
Total Supplies				\$35.47
800 <u>Other Objects</u>				
810 Dues and Fees				250.00
Total Other Objects				\$250.00
Total 2160 Social Work Services				\$245,436.06

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General Fund (10)

2170 Student Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				24,157.24
Total Personnel Services – Salaries				\$24,157.24
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				47.88
220 Social Security Contributions				1,777.89
230 PSERS Retirement Contributions				8,213.44
260 Workers' Compensation				108.68
270 Group Insurance – Self-Insurance				4,990.56
292 Health Savings Accounts				600.00
Total Personnel Services – Employee Benefits				\$15,738.45
Total 2170 Student Accounting Services				\$39,895.69

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General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	143,851.73	213,598.00		357,449.73
Total Personnel Services – Salaries	\$143,851.73	\$213,598.00		\$357,449.73
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	311.92	581.58		893.50
220 Social Security Contributions	10,664.91	15,861.58		26,526.49
230 PSERS Retirement Contributions	48,471.06	71,869.22		120,340.28
240 Tuition Reimbursement	27,922.00	5,081.00		33,003.00
260 Workers' Compensation	646.68	973.15		1,619.83
270 Group Insurance – Self-Insurance	37,116.50	79,935.88		117,052.38
280 Other Post-Employment Benefits (OPEB)	26,105.60	26,105.60		52,211.20
292 Health Savings Accounts	3,360.00	7,328.00		10,688.00
Total Personnel Services – Employee Benefits	\$154,598.67	\$207,736.01		\$362,334.68
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies	438.90			438.90
360 Employee Training and Development Services	405.00		3,685.00	4,090.00
Total Purchased Professional and Technical Services	\$843.90		\$3,685.00	\$4,528.90
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		683.89		683.89
Total Purchased Property Services		\$683.89		\$683.89
600 <u>Supplies</u>				
610 General Supplies	1,848.63	1,785.55		3,634.18
640 Books and Periodicals	9,054.54	25,975.22		35,029.76
Total Supplies	\$10,903.17	\$27,760.77		\$38,663.94
Total 2200 Support Services – Instructional Staff	\$310,197.47	\$449,778.67	\$3,685.00	\$763,661.14

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General Fund (10)

2220 Technology Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		683.89		683.89
Total Purchased Property Services		\$683.89		\$683.89
600 <u>Supplies</u>				
610 General Supplies		672.28		672.28
640 Books and Periodicals		8,007.15		8,007.15
Total Supplies		\$8,679.43		\$8,679.43
Total 2220 Technology Support Services		\$9,363.32		\$9,363.32

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General Fund (10)

2250 School Library Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	80,666.61	150,413.12		231,079.73
Total Personnel Services – Salaries	\$80,666.61	\$150,413.12		\$231,079.73
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	167.64	437.28		604.92
220 Social Security Contributions	6,075.79	11,272.91		17,348.70
230 PSERS Retirement Contributions	27,426.64	50,824.81		78,251.45
260 Workers' Compensation	362.16	688.89		1,051.05
270 Group Insurance – Self-Insurance	25,188.00	68,007.60		93,195.60
292 Health Savings Accounts	2,240.00	6,208.00		8,448.00
Total Personnel Services – Employee Benefits	\$61,460.23	\$137,439.49		\$198,899.72
600 <u>Supplies</u>				
610 General Supplies	1,839.14	1,103.77		2,942.91
640 Books and Periodicals	9,054.54	17,968.07		27,022.61
Total Supplies	\$10,893.68	\$19,071.84		\$29,965.52
Total 2250 School Library Services	\$153,020.52	\$306,924.45		\$459,944.97

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General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	63,185.12	63,184.88		126,370.00
Total Personnel Services – Salaries	\$63,185.12	\$63,184.88		\$126,370.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	144.28	144.30		288.58
220 Social Security Contributions	4,589.12	4,588.67		9,177.79
230 PSERS Retirement Contributions	21,044.42	21,044.41		42,088.83
260 Workers' Compensation	284.52	284.26		568.78
270 Group Insurance – Self-Insurance	11,928.50	11,928.28		23,856.78
280 Other Post-Employment Benefits (OPEB)	26,105.60	26,105.60		52,211.20
292 Health Savings Accounts	1,120.00	1,120.00		2,240.00
Total Personnel Services – Employee Benefits	\$65,216.44	\$65,215.52		\$130,431.96
600 <u>Supplies</u>				
610 General Supplies	9.49	9.50		18.99
Total Supplies	\$9.49	\$9.50		\$18.99
Total 2260 Instruction and Curriculum Development Services	\$128,411.05	\$128,409.90		\$256,820.95

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General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement	27,922.00	5,081.00		33,003.00
Total Personnel Services – Employee Benefits	\$27,922.00	\$5,081.00		\$33,003.00
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies	438.90			438.90
360 Employee Training and Development Services	405.00		3,685.00	4,090.00
Total Purchased Professional and Technical Services	\$843.90		\$3,685.00	\$4,528.90
Total 2270 Instructional Staff Professional Development Services	\$28,765.90	\$5,081.00	\$3,685.00	\$37,531.90

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General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	481,907.07	538,733.16		1,670,485.93
Total Personnel Services – Salaries	\$481,907.07	\$538,733.16		\$1,670,485.93
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,514.80	1,408.26		4,516.21
220 Social Security Contributions	35,989.07	40,606.07		124,405.55
230 PSERS Retirement Contributions	161,906.71	181,723.25		538,747.64
260 Workers' Compensation	2,168.49	2,488.19		7,580.31
270 Group Insurance – Self-Insurance	193,512.72	150,071.86		462,292.61
280 Other Post-Employment Benefits (OPEB)				16,440.04
291 Other Retirement Plans				6,500.00
292 Health Savings Accounts	18,560.00	13,920.00		44,000.00
Total Personnel Services – Employee Benefits	\$413,651.79	\$390,217.63		\$1,204,482.36
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			1,938.85	1,938.85
330 Other Professional Services				25,502.32
Total Purchased Professional and Technical Services			\$1,938.85	\$27,441.17
500 Other Purchased Services				
520 Insurance – General				200.00
530 Communications	6,127.63	10,000.73		16,128.36
549 Other Advertising/Public Relations				7,050.35
550 Printing and Binding	475.00			3,565.50
580 Travel				2,340.20
Total Other Purchased Services	\$6,602.63	\$10,000.73		\$29,284.41
600 Supplies				
610 General Supplies	638.94	13,951.61		30,935.45
630 Food	135.01			1,660.40
640 Books and Periodicals				173.99
650 Supplies & Fees – Technology Related			17,637.50	18,137.50
Total Supplies	\$773.95	\$13,951.61	\$17,637.50	\$50,907.34
800 Other Objects				
810 Dues and Fees	1,210.00	1,210.00		38,855.53
Total Other Objects	\$1,210.00	\$1,210.00		\$38,855.53
Total 2300 Support Services – Administration	\$904,145.44	\$954,113.13	\$19,576.35	\$3,021,456.74

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General Fund (10)

2310 Board Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
520 Insurance – General				200.00
549 Other Advertising/Public Relations				6,900.35
580 Travel				1,994.60
Total Other Purchased Services				\$9,094.95
600 <u>Supplies</u>				
610 General Supplies				440.00
630 Food				236.64
Total Supplies				\$676.64
800 <u>Other Objects</u>				
810 Dues and Fees				13,444.30
Total Other Objects				\$13,444.30
Total 2310 Board Services				\$23,215.89

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General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				51,530.50
Total Personnel Services – Salaries				\$51,530.50
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				3,942.14
260 Workers’ Compensation				231.89
Total Personnel Services – Employee Benefits				\$4,174.03
600 <u>Supplies</u>				
610 General Supplies				10,424.90
Total Supplies				\$10,424.90
Total 2330 Tax Assessment and Collection Services				\$66,129.43

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General Fund (10)

2350 Legal and Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				25,502.32
Total Purchased Professional and Technical Services				\$25,502.32
Total 2350 Legal and Accounting Services				\$25,502.32

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General Fund (10)

2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				286,291.25
Total Personnel Services – Salaries				\$286,291.25
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				786.25
220 Social Security Contributions				20,148.99
230 PSERS Retirement Contributions				92,482.53
260 Workers' Compensation				1,287.63
270 Group Insurance – Self-Insurance				44,079.00
280 Other Post-Employment Benefits (OPEB)				8,087.64
291 Other Retirement Plans				6,500.00
292 Health Savings Accounts				4,480.00
Total Personnel Services – Employee Benefits				\$177,852.04
500 <u>Other Purchased Services</u>				
530 Communications	4,056.30	4,056.30		8,112.60
550 Printing and Binding				3,090.50
580 Travel				50.00
Total Other Purchased Services	\$4,056.30	\$4,056.30		\$11,253.10
600 <u>Supplies</u>				
610 General Supplies				4,529.80
630 Food				1,288.75
640 Books and Periodicals				173.99
Total Supplies				\$5,992.54
800 <u>Other Objects</u>				
810 Dues and Fees				22,891.23
Total Other Objects				\$22,891.23
Total 2360 Office of the Superintendent / Executive Director Services	\$4,056.30	\$4,056.30		\$504,280.16

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General Fund (10)

2370 Community Relations Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				150.00
Total Other Purchased Services				\$150.00
Total 2370 Community Relations Services				\$150.00

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General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	481,907.07	538,733.16		1,020,640.23
Total Personnel Services – Salaries	\$481,907.07	\$538,733.16		\$1,020,640.23
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	1,514.80	1,408.26		2,923.06
220 Social Security Contributions	35,989.07	40,606.07		76,595.14
230 PSERS Retirement Contributions	161,906.71	181,723.25		343,629.96
260 Workers' Compensation	2,168.49	2,488.19		4,656.68
270 Group Insurance – Self-Insurance	193,512.72	150,071.86		343,584.58
292 Health Savings Accounts	18,560.00	13,920.00		32,480.00
Total Personnel Services – Employee Benefits	\$413,651.79	\$390,217.63		\$803,869.42
500 <u>Other Purchased Services</u>				
530 Communications	2,071.33	5,944.43		8,015.76
550 Printing and Binding	475.00			475.00
Total Other Purchased Services	\$2,546.33	\$5,944.43		\$8,490.76
600 <u>Supplies</u>				
610 General Supplies	638.94	13,951.61		14,590.55
630 Food	135.01			135.01
Total Supplies	\$773.95	\$13,951.61		\$14,725.56
800 <u>Other Objects</u>				
810 Dues and Fees	1,210.00	1,210.00		2,420.00
Total Other Objects	\$1,210.00	\$1,210.00		\$2,420.00
Total 2380 Office of the Principal Services	\$900,089.14	\$950,056.83		\$1,850,145.97

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General Fund (10)

2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				312,023.95
Total Personnel Services – Salaries				\$312,023.95
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				806.90
220 Social Security Contributions				23,719.28
230 PSERS Retirement Contributions				102,635.15
260 Workers' Compensation				1,404.11
270 Group Insurance – Self-Insurance				74,629.03
280 Other Post-Employment Benefits (OPEB)				8,352.40
292 Health Savings Accounts				7,040.00
Total Personnel Services – Employee Benefits				\$218,586.87
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius			1,938.85	1,938.85
Total Purchased Professional and Technical Services			\$1,938.85	\$1,938.85
500 <u>Other Purchased Services</u>				
580 Travel				295.60
Total Other Purchased Services				\$295.60
600 <u>Supplies</u>				
610 General Supplies				950.20
650 Supplies & Fees – Technology Related			17,637.50	18,137.50
Total Supplies			\$17,637.50	\$19,087.70
800 <u>Other Objects</u>				
810 Dues and Fees				100.00
Total Other Objects				\$100.00
Total 2390 Other Administration Services			\$19,576.35	\$552,032.97

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General Fund (10)

2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				417,091.61
Total Personnel Services – Salaries				\$417,091.61
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,194.83
220 Social Security Contributions				30,717.23
230 PSERS Retirement Contributions				140,792.87
260 Workers' Compensation				1,887.67
270 Group Insurance – Self-Insurance				163,912.29
280 Other Post-Employment Benefits (OPEB)				408.48
292 Health Savings Accounts				13,897.50
Total Personnel Services – Employee Benefits				\$352,810.87
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius			10,784.88	10,784.88
329 Professional Educational Services – Other				8,930.90
330 Other Professional Services				92,100.77
Total Purchased Professional and Technical Services			\$10,784.88	\$111,816.55
500 <u>Other Purchased Services</u>				
580 Travel				3,304.97
Total Other Purchased Services				\$3,304.97
600 <u>Supplies</u>				
610 General Supplies				10,654.85
Total Supplies				\$10,654.85
800 <u>Other Objects</u>				
810 Dues and Fees				342.00
Total Other Objects				\$342.00
Total 2400 Support Services – Pupil Health			\$10,784.88	\$896,020.85

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General Fund (10)

2420 Medical Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				69,823.00
Total Personnel Services – Salaries				\$69,823.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				205.66
220 Social Security Contributions				5,275.72
230 PSERS Retirement Contributions				23,739.82
260 Workers' Compensation				313.30
270 Group Insurance – Self-Insurance				25,188.00
292 Health Savings Accounts				2,240.00
Total Personnel Services – Employee Benefits				\$56,962.50
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				88,425.77
Total Purchased Professional and Technical Services				\$88,425.77
500 <u>Other Purchased Services</u>				
580 Travel				305.00
Total Other Purchased Services				\$305.00
600 <u>Supplies</u>				
610 General Supplies				2,593.47
Total Supplies				\$2,593.47
800 <u>Other Objects</u>				
810 Dues and Fees				220.00
Total Other Objects				\$220.00
Total 2420 Medical Services				\$218,329.74

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General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				347,268.61
Total Personnel Services – Salaries				\$347,268.61
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				989.17
220 Social Security Contributions				25,441.51
230 PSERS Retirement Contributions				117,053.05
260 Workers' Compensation				1,574.37
270 Group Insurance – Self-Insurance				138,724.29
280 Other Post-Employment Benefits (OPEB)				408.48
292 Health Savings Accounts				11,657.50
Total Personnel Services – Employee Benefits				\$295,848.37
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius			10,784.88	10,784.88
329 Professional Educational Services – Other				8,930.90
330 Other Professional Services				3,675.00
Total Purchased Professional and Technical Services			\$10,784.88	\$23,390.78
500 <u>Other Purchased Services</u>				
580 Travel				2,999.97
Total Other Purchased Services				\$2,999.97
600 <u>Supplies</u>				
610 General Supplies				8,061.38
Total Supplies				\$8,061.38
800 <u>Other Objects</u>				
810 Dues and Fees				122.00
Total Other Objects				\$122.00
Total 2440 Nursing Services			\$10,784.88	\$677,691.11

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General Fund (10)

2500 Support Services – Business	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				314,191.29
Total Personnel Services – Salaries				\$314,191.29
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				895.48
220 Social Security Contributions				23,112.84
230 PSERS Retirement Contributions				105,417.85
260 Workers' Compensation				1,425.78
270 Group Insurance – Self-Insurance				109,280.76
280 Other Post-Employment Benefits (OPEB)				6,317.16
292 Health Savings Accounts				10,400.00
Total Personnel Services – Employee Benefits				\$256,849.87
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				37,259.10
Total Purchased Professional and Technical Services				\$37,259.10
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				3,045.70
440 Rentals				344.89
Total Purchased Property Services				\$3,390.59
600 <u>Supplies</u>				
610 General Supplies				10,610.92
650 Supplies & Fees – Technology Related				20,538.01
Total Supplies				\$31,148.93
800 <u>Other Objects</u>				
810 Dues and Fees				7,813.33
Total Other Objects				\$7,813.33
Total 2500 Support Services – Business				\$650,653.11

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General Fund (10)

2510 Fiscal Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
100	Personnel Services – Salaries			314,191.29
Total Personnel Services – Salaries				\$314,191.29
200	<u>Personnel Services – Employee Benefits</u>			
210	Group Insurance – Contracted Provider			895.48
220	Social Security Contributions			23,112.84
230	PSERS Retirement Contributions			105,417.85
260	Workers' Compensation			1,425.78
270	Group Insurance – Self-Insurance			109,280.76
280	Other Post-Employment Benefits (OPEB)			6,317.16
292	Health Savings Accounts			10,400.00
Total Personnel Services – Employee Benefits				\$256,849.87
300	<u>Purchased Professional and Technical Services</u>			
330	Other Professional Services			37,259.10
Total Purchased Professional and Technical Services				\$37,259.10
400	<u>Purchased Property Services</u>			
430	Repairs and Maintenance Services			3,045.70
440	Rentals			344.89
Total Purchased Property Services				\$3,390.59
600	<u>Supplies</u>			
610	General Supplies			10,610.92
650	Supplies & Fees – Technology Related			20,538.01
Total Supplies				\$31,148.93
800	<u>Other Objects</u>			
810	Dues and Fees			7,813.33
Total Other Objects				\$7,813.33
Total 2510 Fiscal Services				\$650,653.11

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General Fund (10)

2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				201,639.50
Total Personnel Services – Salaries				\$201,639.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				595.87
220 Social Security Contributions				14,819.35
230 PSERS Retirement Contributions				67,150.22
260 Workers' Compensation				919.30
270 Group Insurance – Self-Insurance				74,111.76
292 Health Savings Accounts				6,880.00
Total Personnel Services – Employee Benefits				\$164,476.50
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				37,259.10
Total Purchased Professional and Technical Services				\$37,259.10
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				3,045.70
440 Rentals				344.89
Total Purchased Property Services				\$3,390.59
600 <u>Supplies</u>				
610 General Supplies				10,610.92
650 Supplies & Fees – Technology Related				20,538.01
Total Supplies				\$31,148.93
800 <u>Other Objects</u>				
810 Dues and Fees				7,813.33
Total Other Objects				\$7,813.33
Total 2511 Supervision of Fiscal Services - Head of Component				\$445,727.95

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General Fund (10)

2514 Payroll Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				44,301.83
Total Personnel Services – Salaries				\$44,301.83
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				152.28
220 Social Security Contributions				3,070.87
230 PSERS Retirement Contributions				15,062.64
260 Workers' Compensation				199.42
270 Group Insurance – Self-Insurance				25,188.00
280 Other Post-Employment Benefits (OPEB)				6,317.16
292 Health Savings Accounts				2,400.00
Total Personnel Services – Employee Benefits				\$52,390.37
Total 2514 Payroll Services				\$96,692.20

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General Fund (10)

2515 Financial Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				68,249.96
Total Personnel Services – Salaries				\$68,249.96
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				147.33
220 Social Security Contributions				5,222.62
230 PSERS Retirement Contributions				23,204.99
260 Workers' Compensation				307.06
270 Group Insurance – Self-Insurance				9,981.00
292 Health Savings Accounts				1,120.00
Total Personnel Services – Employee Benefits				\$39,983.00
Total 2515 Financial Accounting Services				\$108,232.96

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General Fund (10)

2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,193,910.07
Total Personnel Services – Salaries				\$1,193,910.07
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,535.23
220 Social Security Contributions				90,219.24
230 PSERS Retirement Contributions				376,481.88
260 Workers' Compensation				5,415.26
270 Group Insurance – Self-Insurance				451,244.93
280 Other Post-Employment Benefits (OPEB)				59,875.95
292 Health Savings Accounts				31,501.08
Total Personnel Services – Employee Benefits				\$1,018,273.57
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				10,794.60
Total Purchased Professional and Technical Services				\$10,794.60
400 <u>Purchased Property Services</u>				
410 Cleaning Services				14,568.03
420 Utility Services				145,291.80
430 Repairs and Maintenance Services				305,909.10
440 Rentals				267.12
Total Purchased Property Services				\$466,036.05
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				4,658.00
523 General Property and Liability Insurance				193,639.00
580 Travel				60.00
Total Other Purchased Services				\$198,357.00
600 <u>Supplies</u>				
610 General Supplies	93,085.05	156,874.18		249,959.23
620 Energy				650,131.67
Total Supplies	\$93,085.05	\$156,874.18		\$900,090.90
700 <u>Property</u>				
758 Capitalized Technology Software - Original				6,000.00
Total Property				\$6,000.00
Total 2600 Operation and Maintenance of Plant Services	\$93,085.05	\$156,874.18		\$3,793,462.19

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General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				223,717.21
Total Personnel Services – Salaries				\$223,717.21
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,009.10
220 Social Security Contributions				16,900.53
230 PSERS Retirement Contributions				73,710.15
260 Workers' Compensation				1,052.50
270 Group Insurance – Self-Insurance				108,179.84
280 Other Post-Employment Benefits (OPEB)				33,086.87
292 Health Savings Accounts				10,866.70
Total Personnel Services – Employee Benefits				\$244,805.69
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$468,522.90

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General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				223,717.21
Total Personnel Services – Salaries				\$223,717.21
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,009.10
220 Social Security Contributions				16,900.53
230 PSERS Retirement Contributions				73,710.15
260 Workers' Compensation				1,052.50
270 Group Insurance – Self-Insurance				108,179.84
280 Other Post-Employment Benefits (OPEB)				33,086.87
292 Health Savings Accounts				10,866.70
Total Personnel Services – Employee Benefits				\$244,805.69
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$468,522.90

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General Fund (10)

2620 Operation of Buildings Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				938,623.73
Total Personnel Services – Salaries				\$938,623.73
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,490.03
220 Social Security Contributions				70,903.98
230 PSERS Retirement Contributions				298,355.44
260 Workers' Compensation				4,220.69
270 Group Insurance – Self-Insurance				343,065.09
280 Other Post-Employment Benefits (OPEB)				26,789.08
292 Health Savings Accounts				20,634.38
Total Personnel Services – Employee Benefits				\$766,458.69
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				10,794.60
Total Purchased Professional and Technical Services				\$10,794.60
400 <u>Purchased Property Services</u>				
410 Cleaning Services				9,716.27
420 Utility Services				145,291.80
430 Repairs and Maintenance Services				290,657.15
440 Rentals				267.12
Total Purchased Property Services				\$445,932.34
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				193,639.00
580 Travel				60.00
Total Other Purchased Services				\$193,699.00
600 <u>Supplies</u>				
610 General Supplies	77,140.11	140,929.23		218,069.34
620 Energy				637,013.70
Total Supplies	\$77,140.11	\$140,929.23		\$855,083.04
Total 2620 Operation of Buildings Services	\$77,140.11	\$140,929.23		\$3,210,591.40

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General Fund (10)

2630 Care and Upkeep of Grounds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
410 Cleaning Services				4,851.76
Total Purchased Property Services				\$4,851.76
600 <u>Supplies</u>				
610 General Supplies	14,603.45	14,603.46		29,206.91
Total Supplies	\$14,603.45	\$14,603.46		\$29,206.91
Total 2630 Care and Upkeep of Grounds Services	\$14,603.45	\$14,603.46		\$34,058.67

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General Fund (10)

2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				15,251.95
Total Purchased Property Services				\$15,251.95
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				4,658.00
Total Other Purchased Services				\$4,658.00
600 <u>Supplies</u>				
620 Energy				13,117.97
Total Supplies				\$13,117.97
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				\$33,027.92

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General Fund (10)

2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				31,569.13
Total Personnel Services – Salaries				\$31,569.13
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				36.10
220 Social Security Contributions				2,414.73
230 PSERS Retirement Contributions				4,416.29
260 Workers' Compensation				142.07
Total Personnel Services – Employee Benefits				\$7,009.19
600 <u>Supplies</u>				
610 General Supplies	1,341.49	1,341.49		2,682.98
Total Supplies	\$1,341.49	\$1,341.49		\$2,682.98
700 <u>Property</u>				
758 Capitalized Technology Software - Original				6,000.00
Total Property				\$6,000.00
Total 2660 Safety and Security Services	\$1,341.49	\$1,341.49		\$47,261.30

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General Fund (10)

2700 Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				51,189.23
Total Personnel Services – Salaries				\$51,189.23
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				164.64
220 Social Security Contributions				3,881.78
230 PSERS Retirement Contributions				16,279.49
260 Workers' Compensation				232.27
270 Group Insurance – Self-Insurance				23,089.00
292 Health Savings Accounts				2,240.00
Total Personnel Services – Employee Benefits				\$45,887.18
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			800.00	3,044,599.55
516 Student Transportation Services From the IU				21,624.00
522 Automotive Liability Insurance				5,154.00
Total Other Purchased Services			\$800.00	\$3,071,377.55
600 <u>Supplies</u>				
610 General Supplies				9,339.99
620 Energy				3,539.57
Total Supplies				\$12,879.56
Total 2700 Student Transportation Services			\$800.00	\$3,181,333.52

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General Fund (10)

2710 Supervision of Student Transportation Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				51,189.23
Total Personnel Services – Salaries				\$51,189.23
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				164.64
220 Social Security Contributions				3,881.78
230 PSERS Retirement Contributions				16,279.49
260 Workers' Compensation				232.27
270 Group Insurance – Self-Insurance				23,089.00
292 Health Savings Accounts				2,240.00
Total Personnel Services – Employee Benefits				\$45,887.18
600 <u>Supplies</u>				
610 General Supplies				6,500.00
Total Supplies				\$6,500.00
Total 2710 Supervision of Student Transportation Services				\$103,576.41

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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 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				51,189.23
Total Personnel Services – Salaries				\$51,189.23
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				164.64
220 Social Security Contributions				3,881.78
230 PSERS Retirement Contributions				16,279.49
260 Workers' Compensation				232.27
270 Group Insurance – Self-Insurance				23,089.00
292 Health Savings Accounts				2,240.00
Total Personnel Services – Employee Benefits				\$45,887.18
600 <u>Supplies</u>				
610 General Supplies				6,500.00
Total Supplies				\$6,500.00
Total 2711 Supervision of Student Transportation Services – Head of Component				\$103,576.41

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General Fund (10)

2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			800.00	3,044,599.55
516 Student Transportation Services From the IU				5,153.76
Total Other Purchased Services			\$800.00	\$3,049,753.31
600 <u>Supplies</u>				
610 General Supplies				2,839.99
Total Supplies				\$2,839.99
Total 2720 Vehicle Operation Services			\$800.00	\$3,052,593.30

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General Fund (10)

2740 Vehicle Servicing and Maintenance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				5,154.00
Total Other Purchased Services				\$5,154.00
600 <u>Supplies</u>				
620 Energy				3,539.57
Total Supplies				\$3,539.57
Total 2740 Vehicle Servicing and Maintenance Services				\$8,693.57

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General Fund (10)

2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
516 Student Transportation Services From the IU				16,470.24
Total Other Purchased Services				\$16,470.24
Total 2750 Nonpublic Transportation				\$16,470.24

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General Fund (10)

2800 Support Services – Central

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				368,145.62
Total Personnel Services – Salaries				\$368,145.62
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,020.64
220 Social Security Contributions				27,495.22
230 PSERS Retirement Contributions				123,376.59
240 Tuition Reimbursement				17,514.00
260 Workers' Compensation				1,670.76
270 Group Insurance – Self-Insurance				117,068.81
292 Health Savings Accounts				11,800.00
Total Personnel Services – Employee Benefits				\$299,946.02
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				394,490.00
360 Employee Training and Development Services			425.00	2,003.00
Total Purchased Professional and Technical Services			\$425.00	\$396,493.00
500 <u>Other Purchased Services</u>				
520 Insurance – General				18,985.00
530 Communications				108,924.85
Total Other Purchased Services				\$127,909.85
600 <u>Supplies</u>				
610 General Supplies				7,730.65
640 Books and Periodicals				45,270.50
650 Supplies & Fees – Technology Related			2,899.64	379,124.11
Total Supplies			\$2,899.64	\$432,125.26
700 <u>Property</u>				
736 Technology Equipment Lease				11,262.99
766 Capitalized Technology Equipment – Replacement			121,616.74	121,616.74
768 Capitalized Technology Software - Replacement				160,780.40
Total Property			\$121,616.74	\$293,660.13
800 <u>Other Objects</u>				
810 Dues and Fees			50.00	50.00
Total Other Objects			\$50.00	\$50.00
Total 2800 Support Services – Central			\$124,991.38	\$1,918,329.88

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General Fund (10)

2810 Planning, Research, Development and Evaluation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				282,516.12
Total Personnel Services – Salaries				\$282,516.12
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				792.07
220 Social Security Contributions				21,061.14
230 PSERS Retirement Contributions				94,262.59
260 Workers' Compensation				1,285.31
270 Group Insurance – Self-Insurance				93,333.05
292 Health Savings Accounts				9,560.00
Total Personnel Services – Employee Benefits				\$220,294.16
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				394,490.00
Total Purchased Professional and Technical Services				\$394,490.00
500 <u>Other Purchased Services</u>				
520 Insurance – General				18,985.00
530 Communications				108,924.85
Total Other Purchased Services				\$127,909.85
600 <u>Supplies</u>				
610 General Supplies				7,730.65
640 Books and Periodicals				45,270.50
650 Supplies & Fees – Technology Related			2,899.64	379,124.11
Total Supplies			\$2,899.64	\$432,125.26
700 <u>Property</u>				
736 Technology Equipment Lease				11,262.99
766 Capitalized Technology Equipment – Replacement			121,616.74	121,616.74
768 Capitalized Technology Software - Replacement				160,780.40
Total Property			\$121,616.74	\$293,660.13
Total 2810 Planning, Research, Development and Evaluation Services			\$124,516.38	\$1,750,995.52

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General Fund (10)

2820 Information Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				85,629.50
Total Personnel Services – Salaries				\$85,629.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				228.57
220 Social Security Contributions				6,434.08
230 PSERS Retirement Contributions				29,114.00
260 Workers' Compensation				385.45
270 Group Insurance – Self-Insurance				23,735.76
292 Health Savings Accounts				2,240.00
Total Personnel Services – Employee Benefits				\$62,137.86
Total 2820 Information Services				\$147,767.36

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General Fund (10)

2821 Supervision of Information Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				85,629.50
Total Personnel Services – Salaries				\$85,629.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				228.57
220 Social Security Contributions				6,434.08
230 PSERS Retirement Contributions				29,114.00
260 Workers' Compensation				385.45
270 Group Insurance – Self-Insurance				23,735.76
292 Health Savings Accounts				2,240.00
Total Personnel Services – Employee Benefits				\$62,137.86
Total 2821 Supervision of Information Services				\$147,767.36

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General Fund (10)

2830 Staff Services

Elementary Secondary Federal Total

200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement				17,514.00
Total Personnel Services – Employee Benefits				\$17,514.00
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services			425.00	2,003.00
Total Purchased Professional and Technical Services			\$425.00	\$2,003.00
Total 2830 Staff Services			\$425.00	\$19,517.00

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General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement				17,514.00
Total Personnel Services – Employee Benefits				\$17,514.00
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services			425.00	425.00
Total Purchased Professional and Technical Services			\$425.00	\$425.00
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only			\$425.00	\$17,939.00

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General Fund (10)

2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services				1,578.00
Total Purchased Professional and Technical Services				\$1,578.00
Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				\$1,578.00

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General Fund (10)

2850 State and Federal Agency Liaison Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
810 Dues and Fees			50.00	50.00
Total Other Objects			\$50.00	\$50.00
Total 2850 State and Federal Agency Liaison Services			\$50.00	\$50.00

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General Fund (10)

3000 Operation of Non-Instructional Services		<u>Total</u>
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		505,863.66
Total Personnel Services – Salaries		\$505,863.66
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		213.36
220 Social Security Contributions		45,007.21
230 PSERS Retirement Contributions		181,095.75
260 Workers' Compensation		2,296.02
270 Group Insurance – Self-Insurance		33,015.96
280 Other Post-Employment Benefits (OPEB)		5,650.42
292 Health Savings Accounts		3,139.20
Total Personnel Services – Employee Benefits		\$270,417.92
300 <u>Purchased Professional and Technical Services</u>		
330 Other Professional Services		356,931.28
350 Security / Safety Services		170.89
390 Other Purchased Professional and Technical Services		48,400.39
Total Purchased Professional and Technical Services		\$405,502.56
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance Services		14,445.65
440 Rentals		7,284.40
Total Purchased Property Services		\$21,730.05
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		95,391.89
580 Travel		1,319.92
Total Other Purchased Services		\$96,711.81
600 <u>Supplies</u>		
610 General Supplies		158,993.01
640 Books and Periodicals		261.00
Total Supplies		\$159,254.01
800 <u>Other Objects</u>		
810 Dues and Fees		3,418.82
890 Miscellaneous Expenditures		570.00
Total Other Objects		\$3,988.82
Total 3000 Operation of Non-Instructional Services		\$1,463,468.83

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General Fund (10)

3200 Student Activities

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				505,863.66
Total Personnel Services – Salaries				\$505,863.66
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				213.36
220 Social Security Contributions				38,364.00
230 PSERS Retirement Contributions				151,030.93
260 Workers' Compensation				2,296.02
270 Group Insurance – Self-Insurance				33,015.96
280 Other Post-Employment Benefits (OPEB)				5,650.42
292 Health Savings Accounts				3,139.20
Total Personnel Services – Employee Benefits				\$233,709.89
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				25,000.00
350 Security / Safety Services				170.89
390 Other Purchased Professional and Technical Services				48,400.39
Total Purchased Professional and Technical Services				\$73,571.28
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				14,445.65
440 Rentals				7,284.40
Total Purchased Property Services				\$21,730.05
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				95,391.89
580 Travel				1,319.92
Total Other Purchased Services				\$96,711.81
600 <u>Supplies</u>				
610 General Supplies				158,424.53
640 Books and Periodicals				261.00
Total Supplies				\$158,685.53
800 <u>Other Objects</u>				
810 Dues and Fees				3,418.82
890 Miscellaneous Expenditures				570.00
Total Other Objects				\$3,988.82
Total 3200 Student Activities				\$1,094,261.04

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General Fund (10)

3300 Community Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				6,643.21
230 PSERS Retirement Contributions				30,064.82
Total Personnel Services – Employee Benefits				\$36,708.03
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				331,931.28
Total Purchased Professional and Technical Services				\$331,931.28
600 <u>Supplies</u>				
610 General Supplies			383.80	568.48
Total Supplies			\$383.80	\$568.48
Total 3300 Community Services			\$383.80	\$369,207.79

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General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700	Property	
710	Land and Improvements	2,834,761.25
752	Capital Equipment – Original and Additional	179,988.00
762	Capitalized Equipment - Replacement	28,388.61
Total Property		\$3,043,137.86
Total 4000 Facilities Acquisition, Construction and Improvement Services		\$3,043,137.86

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General Fund (10)

4200 Existing Site Improvement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
710 Land and Improvements				2,834,761.25
Total Property				\$2,834,761.25
Total 4200 Existing Site Improvement Services				\$2,834,761.25

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General Fund (10)

4600 Existing Building Improvement Services

Elementary Secondary Federal Total

700 <u>Property</u>				
752 Capital Equipment – Original and Additional				179,988.00
762 Capitalized Equipment - Replacement				28,388.61
Total Property				\$208,376.61
Total 4600 Existing Building Improvement Services				\$208,376.61

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General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	1,070,627.86
880 Refunds of Prior Years' Receipts	2,959.31

Total Other Objects	\$1,073,587.17
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900 Other Uses of Funds

910 Redemption of Principal	2,586,627.82
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Total Other Uses of Funds	\$2,586,627.82
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Total 5000 Other Expenditures and Financing Uses	\$3,660,214.99
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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				1,070,627.86
880 Refunds of Prior Years' Receipts				2,959.31
Total Other Objects				\$1,073,587.17
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				2,586,627.82
Total Other Uses of Funds				\$2,586,627.82
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$3,660,214.99

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General Fund (10)

5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				1,064,288.93
Total Other Objects				\$1,064,288.93
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				2,521,180.20
Total Other Uses of Funds				\$2,521,180.20
Total 5110 Debt Service				\$3,585,469.13

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General Fund (10)

5130 Refund of Prior Year Revenues / Receipts	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				2,959.31
Total Other Objects				\$2,959.31
Total 5130 Refund of Prior Year Revenues / Receipts				\$2,959.31

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General Fund (10)

5140 Leases and Other Right-to-Use Arrangements	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				6,338.93
Total Other Objects				\$6,338.93
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				65,447.62
Total Other Uses of Funds				\$65,447.62
Total 5140 Leases and Other Right-to-Use Arrangements				\$71,786.55

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Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 Property

752 Capital Equipment – Original and Additional

32,282.00

Total Property

\$32,282.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$32,282.00

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Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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700 Property

752 Capital Equipment – Original and Additional			32,282.00
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Total Property			\$32,282.00
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Total 4600 Existing Building Improvement Services			\$32,282.00
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Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services	234,859.38
Total Purchased Property Services	\$234,859.38
Total 4000 Facilities Acquisition, Construction and Improvement Services	\$234,859.38

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Other Capital Projects Fund (39)

4500 Building Acquisition and Construction Services – Original and Additional	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
450 Construction Services				234,859.38
Total Purchased Property Services				\$234,859.38
Total 4500 Building Acquisition and Construction Services – Original and Additional				\$234,859.38

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Other Capital Projects Fund (39)

5000 Other Expenditures and Financing Uses

Total

800 <u>Other Objects</u>	
830 Interest	382,294.85
Total Other Objects	\$382,294.85
900 <u>Other Uses of Funds</u>	
910 Redemption of Principal	5,000.00
Total Other Uses of Funds	\$5,000.00
Total 5000 Other Expenditures and Financing Uses	\$387,294.85

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Other Capital Projects Fund (39)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				382,294.85
Total Other Objects				\$382,294.85
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				5,000.00
Total Other Uses of Funds				\$5,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$387,294.85

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Other Capital Projects Fund (39)

5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				382,294.85
Total Other Objects				\$382,294.85
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				5,000.00
Total Other Uses of Funds				\$5,000.00
Total 5110 Debt Service				\$387,294.85

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	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	18,057,659.34				
1200 Special Programs - Elementary / Secondary	8,707,049.66				
1300 Vocational Education	1,783,034.72				
1400 Other Instructional Programs - Elementary / Secondary	25,849.20				
1500 Nonpublic School Programs	2,469.82				
1700 Higher Education Programs for Secondary Students	3,505.00				
Total Instruction	\$28,579,567.74				
2000 <u>Support Services</u>					
2100 Support Services - Students	1,750,785.20				
2200 Support Services - Instructional Staff	763,661.14				
2300 Support Services - Administration	3,021,456.74				
2400 Support Services - Pupil Health	896,020.85				
2500 Support Services - Business	650,653.11				
2600 Operation and Maintenance of Plant Services	3,793,462.19				
2700 Student Transportation Services	3,181,333.52				
2800 Support Services - Central	1,918,329.88				
Total Support Services	\$15,975,702.63				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	1,094,261.04				
3300 Community Services	369,207.79				
Total Operation of Non-Instructional Services	\$1,463,468.83				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4200 Existing Site Improvement Services	2,834,761.25				
4500 Building Acquisition and Construction Services - Original and Additional					
4600 Existing Building Improvement Services	208,376.61				
Total Facilities Acquisition, Construction and Improvement Services	\$3,043,137.86				
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	3,660,214.99				
Total Other Expenditures and Financing Uses	\$3,660,214.99				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$52,722,092.05				

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	<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 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
1700 Higher Education Programs for Secondary Students					
Total Instruction					
2000 <u>Support Services</u>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
Total Support Services					
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4200 Existing Site Improvement Services					
4500 Building Acquisition and Construction Services - Original and Additional			234,859.38		
4600 Existing Building Improvement Services		32,282.00			
Total Facilities Acquisition, Construction and Improvement Services		\$32,282.00	\$234,859.38		
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses			387,294.85		
Total Other Expenditures and Financing Uses			\$387,294.85		
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$32,282.00	\$622,154.23		

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	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	18,057,659.34
1200 Special Programs - Elementary / Secondary	8,707,049.66
1300 Vocational Education	1,783,034.72
1400 Other Instructional Programs - Elementary / Secondary	25,849.20
1500 Nonpublic School Programs	2,469.82
1700 Higher Education Programs for Secondary Students	3,505.00
Total Instruction	\$28,579,567.74
2000 <u>Support Services</u>	
2100 Support Services - Students	1,750,785.20
2200 Support Services - Instructional Staff	763,661.14
2300 Support Services - Administration	3,021,456.74
2400 Support Services - Pupil Health	896,020.85
2500 Support Services - Business	650,653.11
2600 Operation and Maintenance of Plant Services	3,793,462.19
2700 Student Transportation Services	3,181,333.52
2800 Support Services - Central	1,918,329.88
Total Support Services	\$15,975,702.63
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	1,094,261.04
3300 Community Services	369,207.79
Total Operation of Non-Instructional Services	\$1,463,468.83
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4200 Existing Site Improvement Services	2,834,761.25
4500 Building Acquisition and Construction Services - Original and Additional	234,859.38
4600 Existing Building Improvement Services	240,658.61
Total Facilities Acquisition, Construction and Improvement Services	\$3,310,279.24
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	4,047,509.84
Total Other Expenditures and Financing Uses	\$4,047,509.84
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$53,376,528.28

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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	18,627,864.38
	Total Federally Funded salaries subject to PSERS withholding	635,043.78

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	432,683.82
	Expenditures Funded with Carry over Title I Funds	51,012.53
Total	Title I Expenditure Data	\$483,696.35

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	31,179.00

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1 .	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	6,686,057.97
2 .	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	1,026,521.93
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.	347,303.90
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.	85.00
2C.	<u>Current Special Education Expenditures within Sub-Function 2700</u> This data should also be included in line 2 above. See list of exclusions in the note below.	
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	21,553.88		21,553.88
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	4,107,487.97		4,107,487.97
	272 Self-Insurance Dental Benefits	176,773.79		176,773.79
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	1,269,476.56		1,269,476.56
	FUND TOTAL	\$5,575,292.20		\$5,575,292.20
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance	1,022.99		1,022.99
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	194,790.00		194,790.00
	272 Self-Insurance Dental Benefits	8,390.33		8,390.33
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	59,770.49		59,770.49
	FUND TOTAL	\$263,973.81		\$263,973.81
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		\$5,839,266.01		\$5,839,266.01

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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		1,094,622.88	1,094,622.88		1,158,686.58	1,158,686.58
2140 Psychological Services	351,973.70		351,973.70	306,766.87		306,766.87
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	303,588.88		303,588.88	245,436.06		245,436.06
2260 Instruction and Curriculum Development Services		200,650.97	200,650.97		256,820.95	256,820.95
2350 Legal and Accounting Services	44,362.26	13,440.08	57,802.34	4,482.00	21,020.32	25,502.32
2420 Medical Services	211,274.38	500.00	211,774.38	218,329.74		218,329.74
2440 Nursing Services	12,725.77	679,708.54	692,434.31	10,784.88	666,906.23	677,691.11
2700 Student Transportation Services		3,058,326.64	3,058,326.64		3,181,333.52	3,181,333.52
Total	\$923,924.99	\$5,047,249.11	\$5,971,174.10	\$785,799.55	\$5,284,767.60	\$6,070,567.15

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	(PRINCIPAL AMOUNTS ONLY)							
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		42,310,000.00		278,360.79		86,180.20	65,288,583.99	107,963,124.98
2. Additional Debt Incurred During Year				11,262.99			1,942,867.01	1,954,130.00
3. Retirements and Repayments		2,440,000.00		65,447.62		86,180.20	105,041.47	2,696,669.29
4. Debt at End of Fiscal Year		39,870,000.00		224,176.16			67,126,409.53	107,220,585.69
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		39,870,000.00		224,176.16			67,126,409.53	107,220,585.69
7. Current Portion P&I - Due within 1 year		3,878,200.00		73,705.32				3,951,905.32
8. Interest Paid during current fiscal year		1,442,399.50		6,338.93		4,184.28		1,452,922.71

(PRINCIPAL AMOUNTS ONLY)								
<u>PROPRIETARY FUNDS</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							1,407,290.26	1,407,290.26
2. Additional Debt Incurred During Year							67,464.99	67,464.99
3. Retirements and Repayments							14,637.90	14,637.90
4. Debt at End of Fiscal Year							1,460,117.35	1,460,117.35
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							1,460,117.35	1,460,117.35
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	2,521,180.20		1,064,288.93	3,585,469.13	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds	5,000.00		382,294.85	387,294.85	
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	65,447.62		6,338.93	71,786.55	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$2,591,627.82		\$1,452,922.71	\$4,044,550.53	

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
5140	50	Enterprise Fund				
5140	60	Internal Service Fund				

Total Debt Payments - Proprietary Funds						
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Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	02/2022	5,950,000.00		5,000.00	5,945,000.00	123,175.00	113,325.00
General Obligation Bonds/Notes – CIB	03/2022	5,835,000.00		220,000.00	5,615,000.00	437,150.00	211,250.00
General Obligation Bonds/Notes – CIB	04/2021	2,295,000.00			2,295,000.00	48,700.00	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	18,585,000.00		5,000.00	18,580,000.00	732,475.00	727,525.00
General Obligation Bonds/Notes – CIB	07/2019	6,190,000.00		2,210,000.00	3,980,000.00	2,398,500.00	203,400.00
Leases and Other Right to Use Arrangements		278,360.79	11,262.99	65,447.62	224,176.16	73,705.32	6,338.93
Other Long Term Debt/Liabilities		86,180.20		86,180.20			4,184.28
Compensated Absences		1,433,939.03		105,041.47	1,328,897.56		
Other Post-Employment Benefits (OPEB)		10,083,836.49	520,889.09		10,604,725.58		
Net Pension Liability		53,770,808.47	1,421,977.92		55,192,786.39		
Totals for Debt Entered:		\$107,963,124.98	\$1,954,130.00	\$2,696,669.29	\$107,220,585.69	\$3,951,905.32	\$1,452,922.71

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		35,744.22		14,637.90	21,106.32		
Other Post-Employment Benefits (OPEB)		458,354.51	31,442.91		489,797.42		
Net Pension Liability		913,191.53	36,022.08		949,213.61		
Totals for Debt Entered:		\$1,407,290.26	\$67,464.99	\$14,637.90	\$1,460,117.35		

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General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,705,002.37
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	573.71
Section 1 Total	\$3,705,576.08

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		573.71	573.71
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	3,900.00	96,480.43	100,380.43
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	993,801.02	1,203,551.26	2,197,352.28
8 Career and Technology Centers	871,582.00		871,582.00
9 Approved Private Schools	1,790.55	530,392.11	532,182.66
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	3,505.00		3,505.00
Section 2 Total	\$1,874,578.57	\$1,830,997.51	\$3,705,576.08

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	366,824.00
Total Personnel Services – Salaries		\$366,824.00
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	1,556.00
220	Social Security Contributions	27,596.00
230	PSERS Retirement Contributions	121,574.00
260	Workers' Compensation	1,649.00
270	Group Insurance – Self-Insurance	262,951.00
280	Other Post-Employment Benefits (OPEB)	9,294.00
292	Health Savings Accounts	19,200.00
299	All Other Employee Benefits	(14,638.00)
Total Personnel Services – Employee Benefits		\$429,182.00
400	<u>Purchased Property Services</u>	
410	Cleaning Services	10,073.00
430	Repairs and Maintenance Services	27,199.00
Total Purchased Property Services		\$37,272.00
500	<u>Other Purchased Services</u>	
570	Food Service Management	831,364.00
Total Other Purchased Services		\$831,364.00
600	<u>Supplies</u>	
610	General Supplies	13,879.00
620	Energy	6,546.00
630	Food	110,831.00
Total Supplies		\$131,256.00
700	<u>Property</u>	
740	Depreciation	10,988.00
Total Property		\$10,988.00
800	<u>Other Objects</u>	
810	Dues and Fees	1,990.00
Total Other Objects		\$1,990.00
Total 3000 Operation of Non-Instructional Services		\$1,808,876.00

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Food Service / Cafeteria Operations Fund (51)

3100 Food Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				366,824.00
Total Personnel Services – Salaries				\$366,824.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,556.00
220 Social Security Contributions				27,596.00
230 PSERS Retirement Contributions				121,574.00
260 Workers' Compensation				1,649.00
270 Group Insurance – Self-Insurance				262,951.00
280 Other Post-Employment Benefits (OPEB)				9,294.00
292 Health Savings Accounts				19,200.00
299 All Other Employee Benefits				(14,638.00)
Total Personnel Services – Employee Benefits				\$429,182.00
400 <u>Purchased Property Services</u>				
410 Cleaning Services				10,073.00
430 Repairs and Maintenance Services				27,199.00
Total Purchased Property Services				\$37,272.00
500 <u>Other Purchased Services</u>				
570 Food Service Management				831,364.00
Total Other Purchased Services				\$831,364.00
600 <u>Supplies</u>				
610 General Supplies				13,879.00
620 Energy				6,546.00
630 Food				110,831.00
Total Supplies				\$131,256.00
700 <u>Property</u>				
740 Depreciation				10,988.00
Total Property				\$10,988.00
800 <u>Other Objects</u>				
810 Dues and Fees				1,990.00
Total Other Objects				\$1,990.00
Total 3100 Food Services				\$1,808,876.00

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Internal Service Fund (60)

2000 Support Services

Total

200 <u>Personnel Services – Employee Benefits</u>	
270 Group Insurance – Self-Insurance	7,142,607.00
Total Personnel Services – Employee Benefits	\$7,142,607.00
300 <u>Purchased Professional and Technical Services</u>	
330 Other Professional Services	17,132.00
Total Purchased Professional and Technical Services	\$17,132.00
Total 2000 Support Services	\$7,159,739.00

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Internal Service Fund (60)

2500 Support Services – Business	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
270 Group Insurance – Self-Insurance				7,142,607.00
Total Personnel Services – Employee Benefits				\$7,142,607.00
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				17,132.00
Total Purchased Professional and Technical Services				\$17,132.00
Total 2500 Support Services – Business				\$7,159,739.00

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Internal Service Fund (60)

2510 Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
270 Group Insurance – Self-Insurance				7,142,607.00
Total Personnel Services – Employee Benefits				\$7,142,607.00
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				17,132.00
Total Purchased Professional and Technical Services				\$17,132.00
Total 2510 Fiscal Services				\$7,159,739.00

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Internal Service Fund (60)

2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
270 Group Insurance – Self-Insurance				7,142,607.00
Total Personnel Services – Employee Benefits				\$7,142,607.00
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				17,132.00
Total Purchased Professional and Technical Services				\$17,132.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$7,159,739.00

	<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				7,159,739.00	7,159,739.00
Total Support Services				\$7,159,739.00	\$7,159,739.00
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,808,876.00				1,808,876.00
Total Operation of Non-Instructional Services	\$1,808,876.00				\$1,808,876.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,808,876.00			\$7,159,739.00	\$8,968,615.00

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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	6,085,684.85	1,454,651.82	2,063,370.79	213,110.58	341,087.57	105,419.89	10,263,325.50	
	Blue Mountain El West Sch	8505	4,967,188.73	1,205,696.15	1,800,191.30	154,522.44	270,434.04	72,316.36	8,470,349.02	
	Blue Mountain HS	3891	8,392,227.90	2,178,162.87	1,886,589.51	279,728.78	177,838.08	123,499.29	13,038,046.43	
	Blue Mountain MS	5263	5,909,656.67	1,621,153.15	1,523,858.44	174,325.55	86,098.47	106,092.10	9,421,184.38	
Total			25,354,758.15	6,459,663.99	7,274,010.04	821,687.35	875,458.16	407,327.64	41,192,905.33	