

LEA Name : Montrose Area SD
Address : 273 Meteor Way
Montrose , PA 18801

County : Susquehanna
AUN Number : 119584503
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2022

Pennsylvania Department of Education
&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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


Chief School Administrator Signature


Board Secretary Signature

Date

11/22/2022

Date

11.22.22

Michelle Lusk

Contact Person

mlusk@masd.info

Contact Person E-mail Address

(570)278-6213

Ext :

Contact Person Telephone Number

(570)278-4798

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2022

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

LEA Name : Montrose Area SD

AUN Number : 119584503

County : Susquehanna

Audit Certification Due:
12/31/2022

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

Board Secretary



Signature

11.22.22
Date

Michelle Lusk

Contact Person

mlusk@masd.info

Contact Person E-mail Address

(570)278-6213

Contact Person Telephone Number

(570)278-4798

Contact Person Fax Number

Ext :

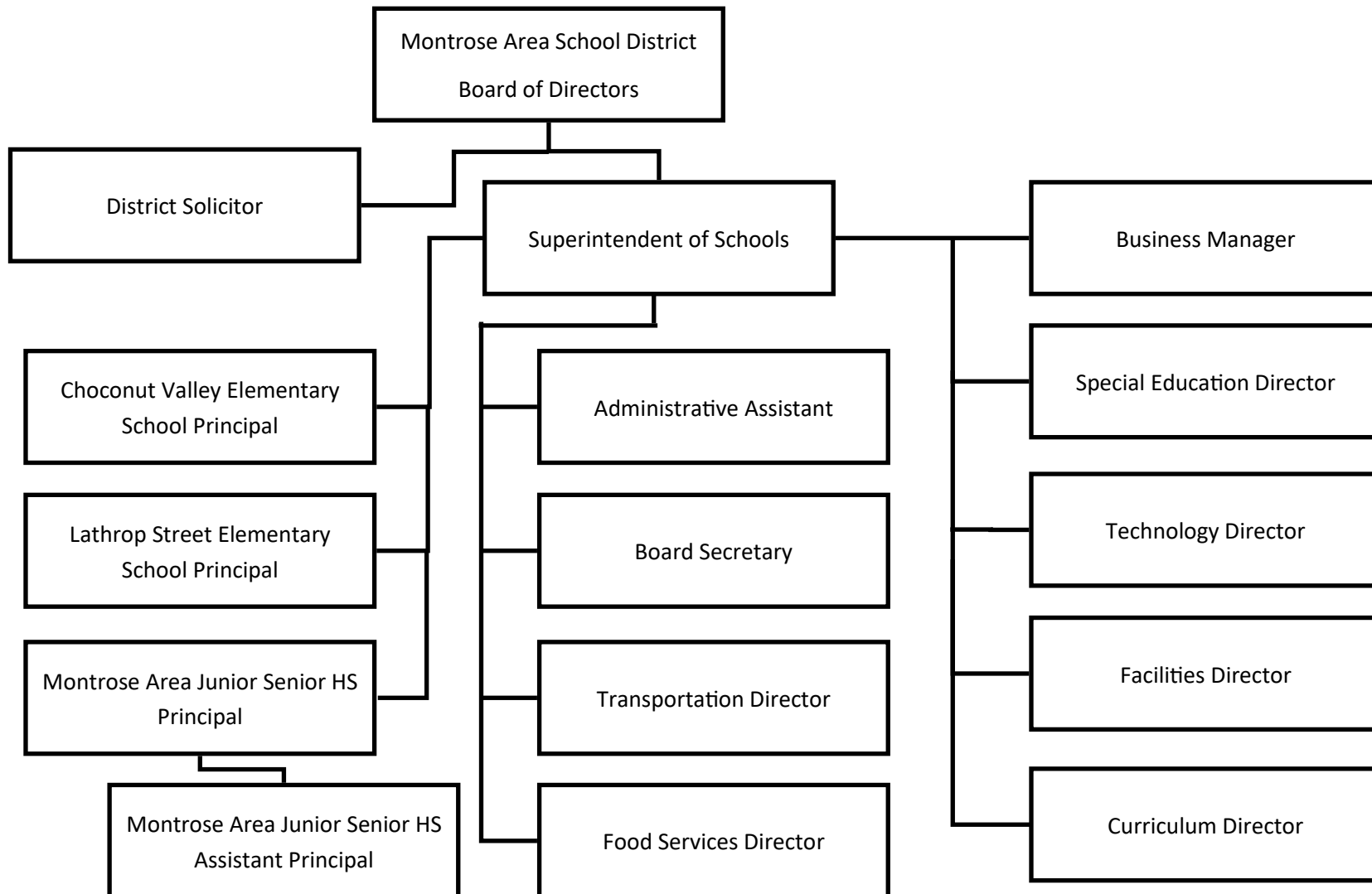
MONTROSE AREA SCHOOL DISTRICT

SECTION: LOCAL BOARD PROCEDURES

TITLE: ORGANIZATIONAL CHART

ADOPTED: JULY 11, 2003

REVISED: OCTOBER 9, 2017





Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Legal	1. 24 P.S. 613 2. 24 P.S. 218
Adopted	July 11, 2003

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.[\[1\]](#)

The primary objectives of implementing the GASB Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.

Authority

Participation of the school district in any such activity shall be in accordance with Board policy.[\[2\]](#)

Delegation of Responsibility

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Business Manager.

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

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

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

Guidelines

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

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than \$4,000.

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

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

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

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

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

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30160	<p>Federal IDEA revenue has been reported in revenue code 8512 or 8513 rather than in code 6832 as pass thru funds. Please make corrections or provide an explanation. Receipt of IDEA funded COVID 19 SECIM grants correctly recorded to 8512 can be noted in the justification.</p> <p>REV8512: \$5,183.57 REV8513: \$0.00</p>	<p>Receipt of IDEA funded COVID 19 SECIM grant is properly coded per PDE to 8512. \$5,183.57 of the IDEA COVID 19 SECIM grant was recognized as revenue during 21/22.</p>
42330	<p>Expenditure Detail: AFR amount must equal or exceed PDE FAI System amount.</p> <p>1000-562, AFR Exp Detail: \$1,663,655.89 1000-562, PDE FAI System: \$1,669,363.86</p>	<p>FAI system \$1,669,363.86 plus \$121,401.64 was recorded as Accounts Payable at 6/30/2022 less the reversal of the prior year Accounts Payable equals the Accrual Based 1000-562 of the AFR of \$1,669,363.86.</p>
50430	<p>SESS - 2160 Social Work Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.</p> <p>SESS Schedule 2160: \$0.00 Prior Year SESS Schedule 2160: \$5,849.54</p>	<p>The District contracted social worker services with Friendship House for 2020-2021 and did not contract their services for 2021-2022. \$0 expense is correct.</p>
50480	<p>SESS - 2700 Student Transportation 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 2700: \$3,402.00 Prior Year SESS Schedule 2700: \$2,387.00</p>	<p>The district had increased transportation cost by \$1,015 for Special Education services.</p>

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:11 PM

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	5,416,667				
0110	Investments					
0120	Taxes Receivable	426,050				
0130	Due From Other Funds	88,998				
0141	Due From Other Governments					
0142	State Revenue Receivable	906,908				
0143	Federal Revenue Receivable	1,560,419				
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables	258,105				
0170	Inventories	48,002				
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets		\$8,705,149				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$8,705,149				

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:11 PM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents		1,105,847	86,516		
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			\$1,105,847	\$86,516		
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$1,105,847	\$86,516		

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:11 PM

Amounts Expressed in Whole Dollars		<u>Total Governmental</u>
		<u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100	Cash and Cash Equivalents	6,609,030
0110	Investments	
0120	Taxes Receivable	426,050
0130	Due From Other Funds	88,998
0141	Due From Other Governments	
0142	State Revenue Receivable	906,908
0143	Federal Revenue Receivable	1,560,419
0145	Other Intergovernmental Revenue Receivable	
0146	Due from Primary Government	
0147	Due from Component Unit	
0150	Other Receivables	258,105
0170	Inventories	48,002
0180	Prepaid Expenses (Expenditures)	
0190	Other Current Assets	
Total Assets		\$9,897,512
0910	Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources		\$9,897,512

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:11 PM

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	84,062				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	863,030				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,168,670				
0462 Payroll Deductions and Withholding	1,288,521				
0480 Unearned Revenues	16,226				
0490 Other Current Liabilities					
Total Liabilities	\$3,420,509				
0950 Deferred Inflows of Resources	327,340				
Fund Balances					
0810 Nonspendable Fund Balance	48,002				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	1,044,958				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	3,864,340				
Total Fund Balances	\$4,957,300				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$8,705,149				

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:11 PM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable					
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues					
0490	Other Current Liabilities					
Total Liabilities						
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance		1,105,847	86,516		
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances			\$1,105,847	\$86,516		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$1,105,847	\$86,516		

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:11 PM

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds		84,062
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable		863,030
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits		1,168,670
0462 Payroll Deductions and Withholding		1,288,521
0480 Unearned Revenues		16,226
0490 Other Current Liabilities		
Total Liabilities		\$3,420,509
0950 Deferred Inflows of Resources		327,340
Fund Balances		
0810 Nonspendable Fund Balance		48,002
0820 Restricted Fund Balance		1,192,363
0830 Committed Fund Balance		1,044,958
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance		3,864,340
Total Fund Balances		\$6,149,663
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$9,897,512

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	13,469,310				
7000 Revenue from State Sources	14,510,420				
8000 Revenue from Federal Sources	4,061,729				
Total Revenues	\$32,041,459				
Expenditures					
1000 Instruction	17,574,531				
2000 Support Services	9,843,134				
3000 Operation of Non-Instructional Services	466,071				
4000 Facilities Acquisition, Construction and Improvement Services	1,715,425				
5110 Debt Service	2,506,383				
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases					
Total Expenditures	\$32,105,544				
Excess (Deficiency) Of Revenues Over Expenditures	(\$64,085)				
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 and Leases					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	380				
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)	\$380				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues						
6000	Revenue from Local Sources		5,115	337		
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues			\$5,115	\$337		
Expenditures						
1000	Instruction					
2000	Support Services		34,335			
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services		478,962	99,463		
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases					
Total Expenditures			\$513,297	\$99,463		
Excess (Deficiency) Of Revenues Over Expenditures			(\$508,182)	(\$99,126)		
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 and Leases					
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	13,474,762
7000	Revenue from State Sources	14,510,420
8000	Revenue from Federal Sources	4,061,729
Total Revenues		\$32,046,911
Expenditures		
1000	Instruction	17,574,531
2000	Support Services	9,877,469
3000	Operation of Non-Instructional Services	466,071
4000	Facilities Acquisition, Construction and Improvement Services	2,293,850
5110	Debt Service	2,506,383
5130	Refund of Prior Year Revenues / Receipts	
5140	Leases	
Total Expenditures		\$32,718,304
Excess (Deficiency) Of Revenues Over Expenditures		(\$671,393)
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 and Leases	
9300	Interfund Transfers - IN	
9400	Sale of or Compensation for Loss of Fixed Assets	380
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)		\$380

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		(\$63,705)				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	5,021,006				
Fund Balance - End Of Year		\$4,957,301				

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			(\$508,182)	(\$99,126)		
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		1,614,029	185,642		
Fund Balance - End Of Year			\$1,105,847	\$86,516		

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		(\$671,013)
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	6,820,677
Fund Balance - End Of Year		\$6,149,664

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:26 PM

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	230,599			230,599	
0110 Investments					
0130 Due From Other Funds	84,062			84,062	
0141 Due From Other Governments					
0142 State Revenue Receivable	3,659			3,659	
0143 Federal Revenue Receivable	112,414			112,414	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	11,060			11,060	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$441,794			\$441,794	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	91,418			91,418	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$91,418			\$91,418	
0910 Deferred Outflows of Resources	58,983			58,983	
Total Assets And Deferred Outflows Of Resources	\$592,195			\$592,195	

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:26 PM

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	88,998			88,998	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	21,559			21,559	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	128			128	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	12,995			12,995	
0490 Other Current Liabilities					
Total Current Liabilities	\$123,680			\$123,680	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability	672,335			672,335	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$672,335			\$672,335	
Total Liabilities	\$796,015			\$796,015	
0950 Deferred Inflows of Resources	64,862			64,862	
Net Position					
0791 Net Investment in Capital Assets	91,418			91,418	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(360,100)			(360,100)	
Total Net Position	(\$268,682)			(\$268,682)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$592,195			\$592,195	

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	49,408			49,408	
0071	Charges for Services					
0072	Other Operating Revenue					
Total Operating Revenues		\$49,408			\$49,408	
Operating Expenses						
100	Personnel Services – Salaries	126,037			126,037	
200	Personnel Services – Employee Benefits	66,596			66,596	
300	Purchased Professional and Technical Services					
400	Purchased Property Services	20,049			20,049	
500	Other Purchased Services	432,185			432,185	
600	Supplies	39,180			39,180	
740	Depreciation	11,127			11,127	
810	Dues and Fees					
880	Refunds of Prior Years' Receipts					
890	Miscellaneous Expenditures	1,119			1,119	
Total Operating Expenses		\$696,293			\$696,293	
Operating Income (Loss)		(\$646,885)			(\$646,885)	
Non Operating Revenues (Expenses)						
6500	Earnings on Investments	1,071			1,071	
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	49,649			49,649	
8000	Revenue from Federal Sources	810,069			810,069	
9990	Insurance Recoveries					
820	Claims and Judgments Against the LEA					
830	Interest					
TOTAL Non Operating Revenues (Expenses)		\$860,789			\$860,789	
Income (Loss) Before Contributions And Transfers		\$213,904			\$213,904	

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	\$213,904			\$213,904	
0002 Net Position - Beginning of Fiscal Year	(482,586)			(482,586)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$268,682)			(\$268,682)	

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:41 PM

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	44,197			44,197	
0012	Cash Receipts From Assessments Made to Other Funds					
0013	Cash Receipts From Earnings on Investments					
0014	Cash Receipts From Other Operating Revenue					
0015	Cash Payments To Employees For Services	127,807			127,807	
0016	Cash Payments For Insurance Claims					
0017	Cash Payments To Suppliers For Goods and Services	765,118			765,118	
0018	Cash Payments For Other Operating Expenses	1,119			1,119	
Net Cash Provided By (Used For) Operating Activities		(\$849,847)			(\$849,847)	
Cash Flows From Non-Capital Financing Activities						
0021	Receipts From Local Sources - 6000					
0022	Receipts From State Sources - 7000	45,990			45,990	
0023	Receipts From Federal Sources -8000	689,137			689,137	
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		\$735,127			\$735,127	
Cash Flows From Capital and Related Financing Activities						
0031	Payments For Fac Acq, Const, and Imp - 4000	(87,214)			(87,214)	
0032	Gain / (Loss) on Sale of Fixed Assets - 6930					
0033	Proceeds From Extended Term Financing - 9200					
0034	Principal Paid on Financing Agreements					
0035	Interest Paid on Financing Agreements - 5100-830					
0036	(Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities		(\$87,214)			(\$87,214)	
Cash Flows From Investing Activities						
0041	Earnings on Investments - 6500	1,071			1,071	
0042	Purchase of Inv Securities / Deposits to Inv Pools					
0043	Receipts From Investment Pool Withdrawals					
0044	Proceeds from Sale and Maturity of Inv Securities					

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:41 PM

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$1,071	\$1,071
--	---------	---------

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:41 PM

	<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	(200,863)			(200,863)	
0004 Cash and Cash Equivalents Beginning of Year	431,462			431,462	
Cash and Cash Equivalents at Year End	\$230,599			\$230,599	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(646,885)			(646,885)	
Adjustments					
0051 Depreciation and Net Amortization	11,127			11,127	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	47,766			47,766	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(38,089)			(38,089)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	7,046			7,046	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	2,478			2,478	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(196,034)			(196,034)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	128			128	
0065 Inc (Dec) in Net Pension Liabilities (0570)	(70,269)			(70,269)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)	(1,898)			(1,898)	
0062 Inc (Dec) in Unearned Revenue (0480)	(7,043)			(7,043)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	41,826			41,826	
Total Adjustments	(\$202,962)			(\$202,962)	
Cash Provided By (Used for) Total	(\$849,847)			(\$849,847)	
<hr/>					

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:43 PM

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				123,157
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	Machinery, Equipment and Furniture (Net)				
Total Assets					\$123,157
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources					\$123,157

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:43 PM

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			123,157
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	Machinery, Equipment and Furniture (Net)			
Total Assets				\$123,157
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$123,157

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:43 PM

Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400	Due to Other Funds				
0410	Due to Other Governments, Primary Government and Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0460	Payroll Accruals and Withholdings				
0480	Unearned Revenues				
0490	Other Current Liabilities				
Total Liabilities					
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				123,157
0799	Unrestricted Net Position				
Total Net Position					\$123,157
Total Liabilities, Deferred Inflows Of Resources And Net Position					\$123,157

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:43 PM

Amounts Expressed in Whole Dollars		<u>Other Custodial</u>	<u>Fiduciary Component Units</u>	<u>Total Fiduciary Funds</u>
		(89)	(98)	
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)			123,157
0799	Unrestricted Net Position			
Total Net Position				\$123,157
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$123,157

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:44 PM

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	1					
0092 Other Additions				139,382		
Deductions						
0093 Scholarships Awarded	5,704					
0094 Other Deductions				121,591		
Change In Net Position	(\$5,703)			\$17,791		
0006 Net Position – Beginning of Fiscal Year	5,703			105,366		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$123,157		

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:44 PM

Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u>
		<u>Funds</u>
Additions		
0091	Gifts and Contributions	
0095	Net Investment Earnings	1
0092	Other Additions	139,382
Deductions		
0093	Scholarships Awarded	5,704
0094	Other Deductions	121,591
Change In Net Position		\$12,088
0006	Net Position – Beginning of Fiscal Year	111,069
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$123,157

	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	10,503,032.37			10,503,032.37
6113 Public Utility Realty Taxes	11,211.71			11,211.71
6114 Payments in Lieu of Current Taxes - State / Local	6,852.85			6,852.85
6153 Current Act 511 Real Estate Transfer Taxes	266,937.21	26,355.08	18,134.06	258,716.19
6411 Delinquent Real Estate Taxes	338,243.75	75,021.97	106,027.06	369,248.84
6500 Earnings on Investments	30,496.62			
6832 Federal IDEA Revenue Received as Pass Through	312,803.00			
6833 Federal ARRA IDEA Revenue Received as Pass Through	64,666.00			
6910 Rentals	1,895,759.06			
6991 Refunds of a Prior Year Expenditure	38,860.43			
6999 Other Revenues Not Specified Above	446.63			
TOTAL Revenue from Local Sources	\$13,469,309.63	\$101,377.05	\$124,161.12	\$11,149,061.96

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	7,814,158.73			
7112 Basic Education Funding-Social Security	425,917.35			
7160 Tuition for Orphans Subsidy	35,896.37			
7271 Special Education funds for School-Aged Pupils	1,345,204.80			
7311 Pupil Transportation Subsidy	1,368,174.82			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,785.00			
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,947.89			
7340 State Property Tax Reduction Allocation	1,098,707.00			
7505 Ready to Learn Block Grant	290,716.00			
7820 State Share of Retirement Contributions	2,092,911.56			
TOTAL Revenue from State Sources	\$14,510,419.52			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8512 IDEA, Part B	5,183.57			
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	458,095.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,570.96			
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	342.26			
8517 NCLB, Title IV - 21St Century Schools	58,284.64			
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	116,247.90			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,592,582.00			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,511,811.94			
8751 ARP ESSER Learning Loss	110,683.49			
8752 ARP ESSER Summer Programs	8,865.00			
8753 ARP ESSER Afterschool Programs	38,836.45			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	88,382.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,843.36			
TOTAL Revenue from Federal Sources	\$4,061,728.57			

		Revenue Reported In Current Year			
<u>Other Financing Sources</u>					
9400	Sale of or Compensation for Loss of Fixed Assets		379.85		
TOTAL Other Financing Sources			\$379.85		
TOTAL FROM ALL SOURCES		\$32,041,837.57	\$101,377.05	\$124,161.12	\$11,149,061.96

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:48 PM

	<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	10,503,032.37					
6113 Public Utility Realty Taxes	11,211.71					
6114 Payments in Lieu of Current Taxes - State / Local	6,852.85					
6153 Current Act 511 Real Estate Transfer Taxes	266,937.21					
6411 Delinquent Real Estate Taxes	338,243.75					
6500 Earnings on Investments	30,496.62					
6832 Federal IDEA Revenue Received as Pass Through	312,803.00					
6833 Federal ARRA IDEA Revenue Received as Pass Through	64,666.00					
6910 Rentals	1,895,759.06					
6991 Refunds of a Prior Year Expenditure	38,860.43					
6999 Other Revenues Not Specified Above	446.63					
6000 Total Revenue from Local Sources	\$13,469,309.63					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	7,814,158.73					
7112 Basic Education Funding-Social Security	425,917.35					
7160 Tuition for Orphans Subsidy	35,896.37					
7271 Special Education funds for School-Aged Pupils	1,345,204.80					
7311 Pupil Transportation Subsidy	1,368,174.82					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,785.00					
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,947.89					
7340 State Property Tax Reduction Allocation	1,098,707.00					
7505 Ready to Learn Block Grant	290,716.00					
7820 State Share of Retirement Contributions	2,092,911.56					
7000 Total Revenue from State Sources	\$14,510,419.52					
8000 Revenue from Federal Sources						
8512 IDEA, Part B	5,183.57					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	458,095.00					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,570.96					
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	342.26					
8517 NCLB, Title IV - 21st Century Schools	58,284.64					
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	116,247.90					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,592,582.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,511,811.94					
8751 ARP ESSER Learning Loss	110,683.49					

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:48 PM

	<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					10,503,032.37
6113 Public Utility Realty Taxes					11,211.71
6114 Payments in Lieu of Current Taxes - State / Local					6,852.85
6153 Current Act 511 Real Estate Transfer Taxes					266,937.21
6411 Delinquent Real Estate Taxes					338,243.75
6500 Earnings on Investments	5,114.82	337.40			35,948.84
6832 Federal IDEA Revenue Received as Pass Through					312,803.00
6833 Federal ARRA IDEA Revenue Received as Pass Through					64,666.00
6910 Rentals					1,895,759.06
6991 Refunds of a Prior Year Expenditure					38,860.43
6999 Other Revenues Not Specified Above					446.63
6000 Total Revenue from Local Sources	\$5,114.82	\$337.40			\$13,474,761.85
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					7,814,158.73
7112 Basic Education Funding-Social Security					425,917.35
7160 Tuition for Orphans Subsidy					35,896.37
7271 Special Education funds for School-Aged Pupils					1,345,204.80
7311 Pupil Transportation Subsidy					1,368,174.82
7312 Nonpublic and Charter School Pupil Transportation Subsidy					15,785.00
7330 Health Services (Medical, Dental, Nurse, Act 25)					22,947.89
7340 State Property Tax Reduction Allocation					1,098,707.00
7505 Ready to Learn Block Grant					290,716.00
7820 State Share of Retirement Contributions					2,092,911.56
7000 Total Revenue from State Sources					\$14,510,419.52
8000 Revenue from Federal Sources					
8512 IDEA, Part B					5,183.57
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					458,095.00
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					65,570.96
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students					342.26
8517 NCLB, Title IV - 21st Century Schools					58,284.64
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA					116,247.90
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					1,592,582.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					1,511,811.94
8751 ARP ESSER Learning Loss					110,683.49

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:48 PM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
8000 Revenue from Federal Sources						
8752 ARP ESSER Summer Programs	8,865.00					
8753 ARP ESSER Afterschool Programs	38,836.45					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	88,382.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,843.36					
8000 Total Revenue from Federal Sources	\$4,061,728.57					
9000 Other Financing Sources						
9400 Sale of or Compensation for Loss of Fixed Assets	379.85					
9000 Total Other Financing Sources	\$379.85					
Total From All Sources	\$32,041,837.57					

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:48 PM

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
8000 Revenue from Federal Sources					
8752 ARP ESSER Summer Programs					8,865.00
8753 ARP ESSER Afterschool Programs					38,836.45
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					88,382.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					6,843.36
8000 Total Revenue from Federal Sources					\$4,061,728.57
9000 Other Financing Sources					
9400 Sale of or Compensation for Loss of Fixed Assets					379.85
9000 Total Other Financing Sources					\$379.85
Total From All Sources	\$5,114.82	\$337.40			\$32,047,289.79

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:50 PM

	<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	13,469,309.63					
Revenue from State Sources	14,510,419.52					
Revenue from Federal Sources	4,061,728.57					
Other Financing Sources	379.85					
Total From All Sources	\$32,041,837.57					

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:50 PM

	<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	5,114.82	337.40			13,474,761.85
Revenue from State Sources					14,510,419.52
Revenue from Federal Sources					4,061,728.57
Other Financing Sources					379.85
Total From All Sources	\$5,114.82	\$337.40			\$32,047,289.79

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1000 Instruction	Total
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	9,033,973.98
Total Personnel Services – Salaries	\$9,033,973.98
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	1,607,995.37
220 Social Security Contributions	673,685.86
230 PSERS Retirement Contributions	3,104,612.00
260 Workers' Compensation	34,770.88
270 Group Insurance – Self-Insurance	1,895.70
Total Personnel Services – Employee Benefits	\$5,422,959.81
300 <u>Purchased Professional and Technical Services</u>	
322 Professional Educational Services – Ius	191,961.90
329 Professional Educational Services – Other	272,758.66
330 Other Professional Services	166,609.01
Total Purchased Professional and Technical Services	\$631,329.57
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	10,171.32
440 Rentals	46,179.42
Total Purchased Property Services	\$56,350.74
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	22,473.76
550 Printing and Binding	1,418.80
561 Tuition To Other School Districts Within the State	4,661.84
562 Tuition To Pennsylvania Charter Schools	1,663,655.89
564 Tuition To Career and Technology Centers	428,027.80
566 Tuition To Institutions of Higher Education and Technical Institutes	20,400.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	54,016.56
580 Travel	13,109.04
597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program	7,727.36
Total Other Purchased Services	\$2,215,491.05
600 <u>Supplies</u>	
610 General Supplies	186,604.01
620 Energy	188.37
630 Food	1,820.87
640 Books and Periodicals	17,190.19
Total Supplies	\$205,803.44
800 <u>Other Objects</u>	
810 Dues and Fees	8,622.29
Total Other Objects	\$8,622.29
Total 1000 Instruction	\$17,574,530.88

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,799,474.35	2,993,046.27	1,278,741.02	7,071,261.64
Total Personnel Services – Salaries	\$2,799,474.35	\$2,993,046.27	\$1,278,741.02	\$7,071,261.64
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	657,515.66	604,988.28	22,503.26	1,285,007.20
220 Social Security Contributions	237,564.88	224,149.36	64,573.41	526,287.65
230 PSERS Retirement Contributions	992,777.23	1,022,982.06	406,530.13	2,422,289.42
260 Workers' Compensation	12,342.81	12,682.29	2,175.69	27,200.79
270 Group Insurance – Self-Insurance	145.70	1,750.00		1,895.70
Total Personnel Services – Employee Benefits	\$1,900,346.28	\$1,866,551.99	\$495,782.49	\$4,262,680.76
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus		83,400.00		83,400.00
330 Other Professional Services	4,726.00	525.00	20,729.85	25,980.85
Total Purchased Professional and Technical Services	\$4,726.00	\$83,925.00	\$20,729.85	\$109,380.85
400 Purchased Property Services				
430 Repairs and Maintenance Services		10,171.32		10,171.32
440 Rentals	29,961.60	16,217.82		46,179.42
Total Purchased Property Services	\$29,961.60	\$26,389.14		\$56,350.74
500 Other Purchased Services				
510 Student Transportation Services	14,821.08	4,250.68		19,071.76
550 Printing and Binding	152.50	1,266.30		1,418.80
562 Tuition To Pennsylvania Charter Schools	831,827.94	831,827.95		1,663,655.89
566 Tuition To Institutions of Higher Education and Technical Institutes		20,400.00		20,400.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		14,613.06		14,613.06
580 Travel		7,289.25	760.00	8,049.25
Total Other Purchased Services	\$846,801.52	\$879,647.24	\$760.00	\$1,727,208.76
600 Supplies				
610 General Supplies	62,044.28	92,553.58	12,652.57	167,250.43
630 Food		1,820.87		1,820.87
640 Books and Periodicals	8,084.61	3,537.93	3,915.00	15,537.54
Total Supplies	\$70,128.89	\$97,912.38	\$16,567.57	\$184,608.84
800 Other Objects				
810 Dues and Fees	284.00	7,832.29		8,116.29
Total Other Objects	\$284.00	\$7,832.29		\$8,116.29
Total 1100 Regular Programs – Elementary / Secondary	\$5,651,722.64	\$5,955,304.31	\$1,812,580.93	\$13,419,607.88

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

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	2,799,474.35	2,993,046.27	853,794.69	6,646,315.31
Total Personnel Services – Salaries	\$2,799,474.35	\$2,993,046.27	\$853,794.69	\$6,646,315.31
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	657,515.66	604,988.28	22,503.26	1,285,007.20
220 Social Security Contributions	237,564.88	224,149.36	58,900.63	520,614.87
230 PSERS Retirement Contributions	992,777.23	1,022,982.06	293,645.01	2,309,404.30
260 Workers' Compensation	12,342.81	12,682.29	760.37	25,785.47
270 Group Insurance – Self-Insurance	145.70	1,750.00		1,895.70
Total Personnel Services – Employee Benefits	\$1,900,346.28	\$1,866,551.99	\$375,809.27	\$4,142,707.54
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus		83,400.00		83,400.00
330 Other Professional Services	4,726.00	525.00	6,489.59	11,740.59
Total Purchased Professional and Technical Services	\$4,726.00	\$83,925.00	\$6,489.59	\$95,140.59
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services		10,171.32		10,171.32
440 Rentals	29,961.60	16,217.82		46,179.42
Total Purchased Property Services	\$29,961.60	\$26,389.14		\$56,350.74
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	14,821.08	4,250.68		19,071.76
550 Printing and Binding	152.50	1,266.30		1,418.80
562 Tuition To Pennsylvania Charter Schools	831,827.94	831,827.95		1,663,655.89
566 Tuition To Institutions of Higher Education and Technical Institutes		20,400.00		20,400.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		14,613.06		14,613.06
580 Travel		7,289.25		7,289.25
Total Other Purchased Services	\$846,801.52	\$879,647.24		\$1,726,448.76
600 <u>Supplies</u>				
610 General Supplies	62,044.28	92,553.58	788.19	155,386.05
630 Food		1,820.87		1,820.87
640 Books and Periodicals	8,084.61	3,537.93	3,915.00	15,537.54
Total Supplies	\$70,128.89	\$97,912.38	\$4,703.19	\$172,744.46
800 <u>Other Objects</u>				
810 Dues and Fees	284.00	7,832.29		8,116.29
Total Other Objects	\$284.00	\$7,832.29		\$8,116.29
Total 1110 Regular Programs	\$5,651,722.64	\$5,955,304.31	\$1,240,796.74	\$12,847,823.69

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

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			424,946.33	424,946.33
Total Personnel Services – Salaries			\$424,946.33	\$424,946.33
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions			5,672.78	5,672.78
230 PSERS Retirement Contributions			112,885.12	112,885.12
260 Workers’ Compensation			1,415.32	1,415.32
Total Personnel Services – Employee Benefits			\$119,973.22	\$119,973.22
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			14,240.26	14,240.26
Total Purchased Professional and Technical Services			\$14,240.26	\$14,240.26
500 <u>Other Purchased Services</u>				
580 Travel			760.00	760.00
Total Other Purchased Services			\$760.00	\$760.00
600 <u>Supplies</u>				
610 General Supplies			11,864.38	11,864.38
Total Supplies			\$11,864.38	\$11,864.38
Total 1190 Federally-Funded Regular Programs			\$571,784.19	\$571,784.19

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1200 Special 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	1,029,227.11	848,739.23	3,622.50	1,881,588.84
Total Personnel Services – Salaries	\$1,029,227.11	\$848,739.23	\$3,622.50	\$1,881,588.84
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	169,393.14	150,433.84		319,826.98
220 Social Security Contributions	76,944.92	63,790.60	275.60	141,011.12
230 PSERS Retirement Contributions	359,620.58	296,549.25	1,265.69	657,435.52
260 Workers' Compensation	3,961.85	3,267.22	13.95	7,243.02
Total Personnel Services – Employee Benefits	\$609,920.49	\$514,040.91	\$1,555.24	\$1,125,516.64
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	18,881.00	89,680.90		108,561.90
329 Professional Educational Services – Other	110,846.83	110,846.83	51,065.00	272,758.66
330 Other Professional Services	(10,379.08)	18,955.84	132,051.40	140,628.16
Total Purchased Professional and Technical Services	\$119,348.75	\$219,483.57	\$183,116.40	\$521,948.72
500 <u>Other Purchased Services</u>				
510 Student Transportation Services			3,402.00	3,402.00
561 Tuition To Other School Districts Within the State		2,736.84		2,736.84
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		14,400.00		14,400.00
580 Travel	2,529.90	2,529.89		5,059.79
597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program	7,727.36			7,727.36
Total Other Purchased Services	\$10,257.26	\$19,666.73	\$3,402.00	\$33,325.99
600 <u>Supplies</u>				
610 General Supplies	11,832.62	7,201.98	74.66	19,109.26
640 Books and Periodicals	622.46	1,030.19		1,652.65
Total Supplies	\$12,455.08	\$8,232.17	\$74.66	\$20,761.91
800 <u>Other Objects</u>				
810 Dues and Fees	506.00			506.00
Total Other Objects	\$506.00			\$506.00
Total 1200 Special Programs – Elementary / Secondary	\$1,781,714.69	\$1,610,162.61	\$191,770.80	\$3,583,648.10

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

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	104,209.50	81,894.40		186,103.90
Total Personnel Services – Salaries	\$104,209.50	\$81,894.40		\$186,103.90
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	10,347.90	11,875.50		22,223.40
220 Social Security Contributions	7,701.52	6,183.25		13,884.77
230 PSERS Retirement Contributions	36,410.78	28,613.93		65,024.71
260 Workers' Compensation	401.08	315.29		716.37
Total Personnel Services – Employee Benefits	\$54,861.28	\$46,987.97		\$101,849.25
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		58,039.57		58,039.57
Total Purchased Professional and Technical Services		\$58,039.57		\$58,039.57
600 <u>Supplies</u>				
610 General Supplies	878.55	866.14		1,744.69
Total Supplies	\$878.55	\$866.14		\$1,744.69
Total 1210 Life Skills Support	\$159,949.33	\$187,788.08		\$347,737.41

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1220 Sensory Support

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	104,121.00	240.00		104,361.00
Total Personnel Services – Salaries	\$104,121.00	\$240.00		\$104,361.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	24,264.31			24,264.31
220 Social Security Contributions	7,891.20	17.40		7,908.60
230 PSERS Retirement Contributions	36,379.83	83.74		36,463.57
260 Workers' Compensation	400.86	0.92		401.78
Total Personnel Services – Employee Benefits	\$68,936.20	\$102.06		\$69,038.26
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		5,773.02		5,773.02
329 Professional Educational Services – Other	27,737.50	27,737.50		55,475.00
330 Other Professional Services	750.00		7,012.50	7,762.50
Total Purchased Professional and Technical Services	\$28,487.50	\$33,510.52	\$7,012.50	\$69,010.52
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		2,736.84		2,736.84
Total Other Purchased Services		\$2,736.84		\$2,736.84
600 Supplies				
610 General Supplies	1,355.28			1,355.28
Total Supplies	\$1,355.28			\$1,355.28
800 Other Objects				
810 Dues and Fees	506.00			506.00
Total Other Objects	\$506.00			\$506.00
Total 1220 Sensory Support	\$203,405.98	\$36,589.42	\$7,012.50	\$247,007.90

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1230 Emotional Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	259,611.49	276,547.09		536,158.58
Total Personnel Services – Salaries	\$259,611.49	\$276,547.09		\$536,158.58
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	68,281.52	71,885.38		140,166.90
220 Social Security Contributions	19,273.41	20,568.76		39,842.17
230 PSERS Retirement Contributions	90,708.21	96,625.40		187,333.61
260 Workers' Compensation	999.40	1,064.52		2,063.92
Total Personnel Services – Employee Benefits	\$179,262.54	\$190,144.06		\$369,406.60
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	18,881.00	25,868.31		44,749.31
Total Purchased Professional and Technical Services	\$18,881.00	\$25,868.31		\$44,749.31
500 Other Purchased Services				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		14,400.00		14,400.00
Total Other Purchased Services		\$14,400.00		\$14,400.00
600 Supplies				
610 General Supplies	1,986.38	1,068.55		3,054.93
Total Supplies	\$1,986.38	\$1,068.55		\$3,054.93
Total 1230 Emotional Support	\$459,741.41	\$508,028.01		\$967,769.42

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

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	555,277.12	484,460.49		1,039,737.61
Total Personnel Services – Salaries	\$555,277.12	\$484,460.49		\$1,039,737.61
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	66,499.41	66,672.96		133,172.37
220 Social Security Contributions	41,627.16	36,594.68		78,221.84
230 PSERS Retirement Contributions	194,022.59	169,270.50		363,293.09
260 Workers' Compensation	2,137.39	1,864.95		4,002.34
Total Personnel Services – Employee Benefits	\$304,286.55	\$274,403.09		\$578,689.64
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services		30,084.91		30,084.91
Total Purchased Professional and Technical Services		\$30,084.91		\$30,084.91
600 <u>Supplies</u>				
610 General Supplies	3,061.91	716.80		3,778.71
640 Books and Periodicals	622.46	1,030.19		1,652.65
Total Supplies	\$3,684.37	\$1,746.99		\$5,431.36
Total 1240 Academic Support	\$863,248.04	\$790,695.48		\$1,653,943.52

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1241 Learning Support – Public	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	507,705.98	460,574.79		968,280.77
Total Personnel Services – Salaries	\$507,705.98	\$460,574.79		\$968,280.77
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	53,057.57	59,952.04		113,009.61
220 Social Security Contributions	38,099.76	34,823.50		72,923.26
230 PSERS Retirement Contributions	177,401.09	160,924.76		338,325.85
260 Workers' Compensation	1,954.41	1,773.09		3,727.50
Total Personnel Services – Employee Benefits	\$270,512.83	\$257,473.39		\$527,986.22
600 <u>Supplies</u>				
610 General Supplies	2,779.87	473.08		3,252.95
640 Books and Periodicals	622.46	1,030.19		1,652.65
Total Supplies	\$3,402.33	\$1,503.27		\$4,905.60
Total 1241 Learning Support – Public	\$781,621.14	\$719,551.45		\$1,501,172.59

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1242 Learning Support – PRRI

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
330 Other Professional Services		30,084.91		30,084.91
Total Purchased Professional and Technical Services		\$30,084.91		\$30,084.91
Total 1242 Learning Support – PRRI		\$30,084.91		\$30,084.91

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1243 Gifted Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	47,571.14	23,885.70		71,456.84
Total Personnel Services – Salaries	\$47,571.14	\$23,885.70		\$71,456.84
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	13,441.84	6,720.92		20,162.76
220 Social Security Contributions	3,527.40	1,771.18		5,298.58
230 PSERS Retirement Contributions	16,621.50	8,345.74		24,967.24
260 Workers' Compensation	182.98	91.86		274.84
Total Personnel Services – Employee Benefits	\$33,773.72	\$16,929.70		\$50,703.42
600 Supplies				
610 General Supplies	282.04	243.72		525.76
Total Supplies	\$282.04	\$243.72		\$525.76
Total 1243 Gifted Support	\$81,626.90	\$41,059.12		\$122,686.02

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1290 Special Programs - Other Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	6,008.00	5,597.25	3,622.50	15,227.75
Total Personnel Services – Salaries	\$6,008.00	\$5,597.25	\$3,622.50	\$15,227.75
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	451.63	426.51	275.60	1,153.74
230 PSERS Retirement Contributions	2,099.17	1,955.68	1,265.69	5,320.54
260 Workers’ Compensation	23.12	21.54	13.95	58.61
Total Personnel Services – Employee Benefits	\$2,573.92	\$2,403.73	\$1,555.24	\$6,532.89
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	83,109.33	83,109.33	51,065.00	217,283.66
330 Other Professional Services	(11,129.08)	(11,129.07)	125,038.90	102,780.75
Total Purchased Professional and Technical Services	\$71,980.25	\$71,980.26	\$176,103.90	\$320,064.41
500 <u>Other Purchased Services</u>				
510 Student Transportation Services			3,402.00	3,402.00
580 Travel	2,529.90	2,529.89		5,059.79
597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program	7,727.36			7,727.36
Total Other Purchased Services	\$10,257.26	\$2,529.89	\$3,402.00	\$16,189.15
600 <u>Supplies</u>				
610 General Supplies	4,550.50	4,550.49	74.66	9,175.65
Total Supplies	\$4,550.50	\$4,550.49	\$74.66	\$9,175.65
Total 1290 Special Programs - Other Support	\$95,369.93	\$87,061.62	\$184,758.30	\$367,189.85

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

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		39,476.00		39,476.00
Total Personnel Services – Salaries		\$39,476.00		\$39,476.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		3,161.19		3,161.19
220 Social Security Contributions		3,015.73		3,015.73
230 PSERS Retirement Contributions		13,792.97		13,792.97
260 Workers' Compensation		151.96		151.96
Total Personnel Services – Employee Benefits		\$20,121.85		\$20,121.85
500 <u>Other Purchased Services</u>				
564 Tuition To Career and Technology Centers		428,027.80		428,027.80
Total Other Purchased Services		\$428,027.80		\$428,027.80
Total 1300 Vocational Education		\$487,625.65		\$487,625.65

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	17,122.50	13,695.00	10,830.00	41,647.50
Total Personnel Services – Salaries	\$17,122.50	\$13,695.00	\$10,830.00	\$41,647.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	1,276.45	1,314.18	780.73	3,371.36
230 PSERS Retirement Contributions	6,066.40	2,732.12	2,295.57	11,094.09
260 Workers’ Compensation	68.25	67.46	39.40	175.11
Total Personnel Services – Employee Benefits	\$7,411.10	\$4,113.76	\$3,115.70	\$14,640.56
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	1,925.00			1,925.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		25,003.50		25,003.50
Total Other Purchased Services	\$1,925.00	\$25,003.50		\$26,928.50
600 Supplies				
610 General Supplies	122.16	122.16		244.32
620 Energy		188.37		188.37
Total Supplies	\$122.16	\$310.53		\$432.69
Total 1400 Other Instructional Programs – Elementary / Secondary	\$26,580.76	\$43,122.79	\$13,945.70	\$83,649.25

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1410 Drivers' Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
620 Energy		188.37		188.37
Total Supplies		\$188.37		\$188.37
Total 1410 Drivers' Education		\$188.37		\$188.37

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

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	2,482.50		10,830.00	13,312.50
Total Personnel Services – Salaries	\$2,482.50		\$10,830.00	\$13,312.50
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	230.55	289.11	780.73	1,300.39
230 PSERS Retirement Contributions	1,071.78	(2,052.94)	2,295.57	1,314.41
260 Workers’ Compensation	11.82	14.73	39.40	65.95
Total Personnel Services – Employee Benefits	\$1,314.15	(\$1,749.10)	\$3,115.70	\$2,680.75
Total 1420 Summer School	\$3,796.65	(\$1,749.10)	\$13,945.70	\$15,993.25

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1430 Homebound Instruction	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	555.00	6,780.00		7,335.00
Total Personnel Services – Salaries	\$555.00	\$6,780.00		\$7,335.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	41.61	508.69		550.30
230 PSERS Retirement Contributions	193.92	2,368.96		2,562.88
260 Workers’ Compensation	2.15	26.12		28.27
Total Personnel Services – Employee Benefits	\$237.68	\$2,903.77		\$3,141.45
600 <u>Supplies</u>				
610 General Supplies	122.16	122.16		244.32
Total Supplies	\$122.16	\$122.16		\$244.32
Total 1430 Homebound Instruction	\$914.84	\$9,805.93		\$10,720.77

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1440 Alternative Regular Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	1,925.00			1,925.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		25,003.50		25,003.50
Total Other Purchased Services	\$1,925.00	\$25,003.50		\$26,928.50
Total 1440 Alternative Regular Education Programs	\$1,925.00	\$25,003.50		\$26,928.50

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1442 Alternative Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	1,925.00			1,925.00
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		25,003.50		25,003.50
Total Other Purchased Services	\$1,925.00	\$25,003.50		\$26,928.50
Total 1442 Alternative Education Programs	\$1,925.00	\$25,003.50		\$26,928.50

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:54 PM

General Fund (10)

1450 Instructional Programs Outside the Established School Day	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	14,085.00	6,915.00		21,000.00
Total Personnel Services – Salaries	\$14,085.00	\$6,915.00		\$21,000.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	1,004.29	516.38		1,520.67
230 PSERS Retirement Contributions	4,800.70	2,416.10		7,216.80
260 Workers’ Compensation	54.28	26.61		80.89
Total Personnel Services – Employee Benefits	\$5,859.27	\$2,959.09		\$8,818.36
Total 1450 Instructional Programs Outside the Established School Day	\$19,944.27	\$9,874.09		\$29,818.36

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2000 Support Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	3,104,557.23
Total Personnel Services – Salaries		\$3,104,557.23
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	600,837.33
220	Social Security Contributions	227,797.03
230	PSERS Retirement Contributions	1,017,919.06
240	Tuition Reimbursement	68,487.93
250	Unemployment Compensation	835.08
260	Workers' Compensation	11,565.12
270	Group Insurance – Self-Insurance	1,664.08
280	Other Post-Employment Benefits (OPEB)	121,458.44
Total Personnel Services – Employee Benefits		\$2,050,564.07
300	<u>Purchased Professional and Technical Services</u>	
310	Official / Administrative Services	22,981.07
329	Professional Educational Services – Other	8,989.08
330	Other Professional Services	173,636.30
340	Technical Services	34,392.32
350	Security / Safety Services	102,071.52
360	Employee Training and Development Services	50.00
Total Purchased Professional and Technical Services		\$342,120.29
400	<u>Purchased Property Services</u>	
410	Cleaning Services	23,685.01
420	Utility Services	96,867.26
430	Repairs and Maintenance Services	329,109.16
440	Rentals	14,610.71
Total Purchased Property Services		\$464,272.14
500	<u>Other Purchased Services</u>	
510	Student Transportation Services	1,642.44
513	Contracted Carriers	2,095,999.23
520	Insurance – General	1,922.00
523	General Property and Liability Insurance	69,382.55
530	Communications	184,963.14
549	Other Advertising/Public Relations	14,677.58
550	Printing and Binding	13,196.40
580	Travel	18,955.97
595	IU Payments By Withholding	23,698.44
Total Other Purchased Services		\$2,424,437.75
600	<u>Supplies</u>	
610	General Supplies	171,519.06
620	Energy	369,788.19
630	Food	624.77
640	Books and Periodicals	339,176.16
650	Supplies & Fees – Technology Related	228,240.45

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2000 Support Services

	<u>Total</u>
Total Supplies	\$1,109,348.63
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	37,335.90
762 Capitalized Equipment - Replacement	122,750.00
768 Capitalized Technology Software - Replacement	165,593.07
Total Property	\$325,678.97
800 <u>Other Objects</u>	
810 Dues and Fees	19,222.89
890 Miscellaneous Expenditures	2,931.60
Total Other Objects	\$22,154.49
Total 2000 Support Services	\$9,843,133.57

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	97,077.18	331,284.47	59,007.00	487,368.65
Total Personnel Services – Salaries	\$97,077.18	\$331,284.47	\$59,007.00	\$487,368.65
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	9,218.03	74,105.69	7,896.64	91,220.36
220 Social Security Contributions	7,406.13	24,981.48	4,346.10	36,733.71
230 PSERS Retirement Contributions	33,918.90	115,750.59	24,006.38	173,675.87
260 Workers' Compensation	373.71	1,275.35	227.16	1,876.22
270 Group Insurance – Self-Insurance	(145.70)			(145.70)
Total Personnel Services – Employee Benefits	\$50,771.07	\$216,113.11	\$36,476.28	\$303,360.46
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services		3,920.00		3,920.00
Total Purchased Professional and Technical Services		\$3,920.00		\$3,920.00
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		1,642.44		1,642.44
Total Other Purchased Services		\$1,642.44		\$1,642.44
600 <u>Supplies</u>				
610 General Supplies	3,726.40	3,289.85		7,016.25
Total Supplies	\$3,726.40	\$3,289.85		\$7,016.25
800 <u>Other Objects</u>				
810 Dues and Fees	239.00	610.00		849.00
Total Other Objects	\$239.00	\$610.00		\$849.00
Total 2100 Support Services – Students	\$151,813.65	\$556,859.87	\$95,483.28	\$804,156.80

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	97,077.18	331,284.47		428,361.65
Total Personnel Services – Salaries	\$97,077.18	\$331,284.47		\$428,361.65
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	9,218.03	74,105.69		83,323.72
220 Social Security Contributions	7,406.13	24,981.48		32,387.61
230 PSERS Retirement Contributions	33,918.90	115,750.59		149,669.49
260 Workers' Compensation	373.71	1,275.35		1,649.06
270 Group Insurance – Self-Insurance	(145.70)			(145.70)
Total Personnel Services – Employee Benefits	\$50,771.07	\$216,113.11		\$266,884.18
300 Purchased Professional and Technical Services				
330 Other Professional Services		3,920.00		3,920.00
Total Purchased Professional and Technical Services		\$3,920.00		\$3,920.00
500 Other Purchased Services				
510 Student Transportation Services		1,642.44		1,642.44
Total Other Purchased Services		\$1,642.44		\$1,642.44
600 Supplies				
610 General Supplies	1,780.56	1,344.00		3,124.56
Total Supplies	\$1,780.56	\$1,344.00		\$3,124.56
800 Other Objects				
810 Dues and Fees	129.00	500.00		629.00
Total Other Objects	\$129.00	\$500.00		\$629.00
Total 2120 Guidance Services	\$149,757.81	\$554,804.02		\$704,561.83

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			59,007.00	59,007.00
Total Personnel Services – Salaries			\$59,007.00	\$59,007.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			7,896.64	7,896.64
220 Social Security Contributions			4,346.10	4,346.10
230 PSERS Retirement Contributions			24,006.38	24,006.38
260 Workers' Compensation			227.16	227.16
Total Personnel Services – Employee Benefits			\$36,476.28	\$36,476.28
600 <u>Supplies</u>				
610 General Supplies	1,945.84	1,945.85		3,891.69
Total Supplies	\$1,945.84	\$1,945.85		\$3,891.69
800 <u>Other Objects</u>				
810 Dues and Fees	110.00	110.00		220.00
Total Other Objects	\$110.00	\$110.00		\$220.00
Total 2140 Psychological Services	\$2,055.84	\$2,055.85	\$95,483.28	\$99,594.97

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2200 Support Services – Instructional Staff

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	101,673.54	101,556.98	62,801.04	266,031.56
Total Personnel Services – Salaries	\$101,673.54	\$101,556.98	\$62,801.04	\$266,031.56
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	7,315.34	12,747.99	747.49	20,810.82
220 Social Security Contributions	7,721.19	7,654.62	4,814.26	20,190.07
230 PSERS Retirement Contributions	35,713.41	35,484.01	21,942.72	93,140.14
240 Tuition Reimbursement	34,243.96	34,243.97		68,487.93
260 Workers' Compensation	393.51	390.97	241.79	1,026.27
Total Personnel Services – Employee Benefits	\$85,387.41	\$90,521.56	\$27,746.26	\$203,655.23
300 Purchased Professional and Technical Services				
330 Other Professional Services			1,567.50	1,567.50
360 Employee Training and Development Services			50.00	50.00
Total Purchased Professional and Technical Services			\$1,617.50	\$1,617.50
400 Purchased Property Services				
430 Repairs and Maintenance Services	8,265.27	4,889.02		13,154.29
Total Purchased Property Services	\$8,265.27	\$4,889.02		\$13,154.29
500 Other Purchased Services				
580 Travel	1,200.00	1,200.00		2,400.00
Total Other Purchased Services	\$1,200.00	\$1,200.00		\$2,400.00
600 Supplies				
610 General Supplies	4,333.89	3,311.05		7,644.94
630 Food	154.12	154.12		308.24
640 Books and Periodicals	30,885.47	136,829.04	18,459.70	186,174.21
Total Supplies	\$35,373.48	\$140,294.21	\$18,459.70	\$194,127.39
700 Property				
752 Capital Equipment – Original and Additional		37,335.90		37,335.90
Total Property		\$37,335.90		\$37,335.90
800 Other Objects				
810 Dues and Fees	355.00	715.00		1,070.00
Total Other Objects	\$355.00	\$715.00		\$1,070.00
Total 2200 Support Services – Instructional Staff	\$232,254.70	\$376,512.67	\$110,624.50	\$719,391.87

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2250 School Library Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	15,756.96	15,640.40		31,397.36
Total Personnel Services – Salaries	\$15,756.96	\$15,640.40		\$31,397.36
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	463.68	5,896.34		6,360.02
220 Social Security Contributions	1,246.72	1,180.14		2,426.86
230 PSERS Retirement Contributions	5,694.19	5,464.78		11,158.97
260 Workers' Compensation	62.78	60.26		123.04
Total Personnel Services – Employee Benefits	\$7,467.37	\$12,601.52		\$20,068.89
400 Purchased Property Services				
430 Repairs and Maintenance Services	8,265.27	4,889.02		13,154.29
Total Purchased Property Services	\$8,265.27	\$4,889.02		\$13,154.29
600 Supplies				
610 General Supplies	3,750.63	2,727.80		6,478.43
640 Books and Periodicals	6,720.09	4,179.27		10,899.36
Total Supplies	\$10,470.72	\$6,907.07		\$17,377.79
800 Other Objects				
810 Dues and Fees		360.00		360.00
Total Other Objects		\$360.00		\$360.00
Total 2250 School Library Services	\$41,960.32	\$40,398.01		\$82,358.33

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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	81,016.86	81,016.86	62,801.04	224,834.76
Total Personnel Services – Salaries	\$81,016.86	\$81,016.86	\$62,801.04	\$224,834.76
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	6,851.66	6,851.65	747.49	14,450.80
220 Social Security Contributions	6,101.91	6,101.91	4,814.26	17,018.08
230 PSERS Retirement Contributions	28,307.26	28,307.26	21,942.72	78,557.24
260 Workers' Compensation	311.86	311.84	241.79	865.49
Total Personnel Services – Employee Benefits	\$41,572.69	\$41,572.66	\$27,746.26	\$110,891.61
500 <u>Other Purchased Services</u>				
580 Travel	1,200.00	1,200.00		2,400.00
Total Other Purchased Services	\$1,200.00	\$1,200.00		\$2,400.00
600 <u>Supplies</u>				
610 General Supplies	583.26	583.25		1,166.51
630 Food	154.12	154.12		308.24
640 Books and Periodicals	24,165.38	132,649.77	18,459.70	175,274.85
Total Supplies	\$24,902.76	\$133,387.14	\$18,459.70	\$176,749.60
700 <u>Property</u>				
752 Capital Equipment – Original and Additional		37,335.90		37,335.90
Total Property		\$37,335.90		\$37,335.90
800 <u>Other Objects</u>				
810 Dues and Fees	355.00	355.00		710.00
Total Other Objects	\$355.00	\$355.00		\$710.00
Total 2260 Instruction and Curriculum Development Services	\$149,047.31	\$294,867.56	\$109,007.00	\$552,921.87

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	4,899.72	4,899.72		9,799.44
Total Personnel Services – Salaries	\$4,899.72	\$4,899.72		\$9,799.44
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	372.56	372.57		745.13
230 PSERS Retirement Contributions	1,711.96	1,711.97		3,423.93
240 Tuition Reimbursement	34,243.96	34,243.97		68,487.93
260 Workers' Compensation	18.87	18.87		37.74
Total Personnel Services – Employee Benefits	\$36,347.35	\$36,347.38		\$72,694.73
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			1,567.50	1,567.50
360 Employee Training and Development Services			50.00	50.00
Total Purchased Professional and Technical Services			\$1,617.50	\$1,617.50
Total 2270 Instructional Staff Professional Development Services	\$41,247.07	\$41,247.10	\$1,617.50	\$84,111.67

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	287,697.49	300,948.63		819,869.22
Total Personnel Services – Salaries	\$287,697.49	\$300,948.63		\$819,869.22
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	38,095.46	67,914.35		126,520.66
220 Social Security Contributions	21,559.78	22,630.97		61,748.96
230 PSERS Retirement Contributions	100,521.77	105,151.45		272,271.41
260 Workers' Compensation	1,107.19	1,158.48		3,030.12
Total Personnel Services – Employee Benefits	\$161,284.20	\$196,855.25		\$463,571.15
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				22,981.07
330 Other Professional Services				56,294.38
Total Purchased Professional and Technical Services				\$79,275.45
400 <u>Purchased Property Services</u>				
440 Rentals				2,681.74
Total Purchased Property Services				\$2,681.74
500 <u>Other Purchased Services</u>				
520 Insurance – General				1,922.00
530 Communications	6,488.08	5,738.06		12,226.14
549 Other Advertising/Public Relations				14,677.58
550 Printing and Binding				10,181.12
580 Travel	2,174.08	3,322.74		5,746.82
Total Other Purchased Services	\$8,662.16	\$9,060.80		\$44,753.66
600 <u>Supplies</u>				
610 General Supplies	2,131.62	(77.88)		6,693.62
630 Food				316.53
Total Supplies	\$2,131.62	(\$77.88)		\$7,010.15
800 <u>Other Objects</u>				
810 Dues and Fees	849.00	1,184.00		16,978.89
890 Miscellaneous Expenditures				2,931.60
Total Other Objects	\$849.00	\$1,184.00		\$19,910.49
Total 2300 Support Services – Administration	\$460,624.47	\$507,970.80		\$1,437,071.86

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2310 Board Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				4,000.00
Total Personnel Services – Salaries				\$4,000.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				293.21
230 PSERS Retirement Contributions				1,397.50
260 Workers’ Compensation				15.40
Total Personnel Services – Employee Benefits				\$1,706.11
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				14,677.58
Total Other Purchased Services				\$14,677.58
800 <u>Other Objects</u>				
810 Dues and Fees				12,458.89
890 Miscellaneous Expenditures				2,505.00
Total Other Objects				\$14,963.89
Total 2310 Board Services				\$35,347.58

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2320 Board Treasurer Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
-------------------	------------------	----------------	--------------

300 Purchased Professional and Technical Services

330 Other Professional Services			9,224.17
---------------------------------	--	--	----------

Total Purchased Professional and Technical Services			\$9,224.17
--	--	--	-------------------

Total 2320 Board Treasurer Services			\$9,224.17
--	--	--	-------------------

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				32,615.50
Total Personnel Services – Salaries				\$32,615.50
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				2,494.95
Total Personnel Services – Employee Benefits				\$2,494.95
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				22,981.07
Total Purchased Professional and Technical Services				\$22,981.07
500 <u>Other Purchased Services</u>				
520 Insurance – General				1,922.00
550 Printing and Binding				10,181.12
Total Other Purchased Services				\$12,103.12
Total 2330 Tax Assessment and Collection Services				\$70,194.64

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				47,070.21
Total Purchased Professional and Technical Services				\$47,070.21
Total 2350 Legal and Accounting Services				\$47,070.21

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				194,607.60
Total Personnel Services – Salaries				\$194,607.60
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				20,510.85
220 Social Security Contributions				14,770.05
230 PSERS Retirement Contributions				65,200.69
260 Workers' Compensation				749.05
Total Personnel Services – Employee Benefits				\$101,230.64
400 <u>Purchased Property Services</u>				
440 Rentals				2,681.74
Total Purchased Property Services				\$2,681.74
500 <u>Other Purchased Services</u>				
580 Travel				250.00
Total Other Purchased Services				\$250.00
600 <u>Supplies</u>				
610 General Supplies				4,639.88
630 Food				316.53
Total Supplies				\$4,956.41
800 <u>Other Objects</u>				
810 Dues and Fees				2,487.00
890 Miscellaneous Expenditures				426.60
Total Other Objects				\$2,913.60
Total 2360 Office of the Superintendent / Executive Director Services				\$306,639.99

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	287,697.49	300,948.63		588,646.12
Total Personnel Services – Salaries	\$287,697.49	\$300,948.63		\$588,646.12
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	38,095.46	67,914.35		106,009.81
220 Social Security Contributions	21,559.78	22,630.97		44,190.75
230 PSERS Retirement Contributions	100,521.77	105,151.45		205,673.22
260 Workers' Compensation	1,107.19	1,158.48		2,265.67
Total Personnel Services – Employee Benefits	\$161,284.20	\$196,855.25		\$358,139.45
500 Other Purchased Services				
530 Communications	6,488.08	5,738.06		12,226.14
580 Travel	2,174.08	3,322.74		5,496.82
Total Other Purchased Services	\$8,662.16	\$9,060.80		\$17,722.96
600 Supplies				
610 General Supplies	2,131.62	(77.88)		2,053.74
Total Supplies	\$2,131.62	(\$77.88)		\$2,053.74
800 Other Objects				
810 Dues and Fees	849.00	1,184.00		2,033.00
Total Other Objects	\$849.00	\$1,184.00		\$2,033.00
Total 2380 Office of the Principal Services	\$460,624.47	\$507,970.80		\$968,595.27

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				193,904.50
Total Personnel Services – Salaries				\$193,904.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				32,199.74
220 Social Security Contributions				14,560.19
230 PSERS Retirement Contributions				67,749.99
260 Workers' Compensation				746.43
270 Group Insurance – Self-Insurance				1,750.00
Total Personnel Services – Employee Benefits				\$117,006.35
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				7,032.79
Total Purchased Professional and Technical Services				\$7,032.79
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				590.00
Total Purchased Property Services				\$590.00
600 <u>Supplies</u>				
610 General Supplies				14,697.83
Total Supplies				\$14,697.83
Total 2400 Support Services – Pupil Health				\$333,231.47

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)				
2430 Dental 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				6,761.60
Total Purchased Professional and Technical Services				\$6,761.60
600 <u>Supplies</u>				
610 General Supplies				645.20
Total Supplies				\$645.20
Total 2430 Dental Services				\$7,406.80

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				193,904.50
Total Personnel Services – Salaries				\$193,904.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				32,199.74
220 Social Security Contributions				14,560.19
230 PSERS Retirement Contributions				67,749.99
260 Workers' Compensation				746.43
270 Group Insurance – Self-Insurance				1,750.00
Total Personnel Services – Employee Benefits				\$117,006.35
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				271.19
Total Purchased Professional and Technical Services				\$271.19
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				590.00
Total Purchased Property Services				\$590.00
600 <u>Supplies</u>				
610 General Supplies				14,052.63
Total Supplies				\$14,052.63
Total 2440 Nursing Services				\$325,824.67

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				206,092.40
Total Personnel Services – Salaries				\$206,092.40
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				62,459.70
220 Social Security Contributions				14,951.01
230 PSERS Retirement Contributions				72,008.61
250 Unemployment Compensation				835.08
260 Workers' Compensation				793.30
Total Personnel Services – Employee Benefits				\$151,047.70
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,784.00
Total Purchased Professional and Technical Services				\$1,784.00
400 <u>Purchased Property Services</u>				
440 Rentals				6,750.62
Total Purchased Property Services				\$6,750.62
500 <u>Other Purchased Services</u>				
530 Communications				6,906.60
580 Travel				2,587.65
Total Other Purchased Services				\$9,494.25
600 <u>Supplies</u>				
610 General Supplies				35,282.78
Total Supplies				\$35,282.78
800 <u>Other Objects</u>				
810 Dues and Fees				150.00
Total Other Objects				\$150.00
Total 2500 Support Services – Business				\$410,601.75

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2510 Fiscal Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				206,092.40
Total Personnel Services – Salaries				\$206,092.40
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				62,459.70
220 Social Security Contributions				14,951.01
230 PSERS Retirement Contributions				72,008.61
250 Unemployment Compensation				835.08
260 Workers' Compensation				793.30
Total Personnel Services – Employee Benefits				\$151,047.70
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,784.00
Total Purchased Professional and Technical Services				\$1,784.00
400 <u>Purchased Property Services</u>				
440 Rentals				6,750.62
Total Purchased Property Services				\$6,750.62
500 <u>Other Purchased Services</u>				
530 Communications				6,906.60
580 Travel				2,587.65
Total Other Purchased Services				\$9,494.25
600 <u>Supplies</u>				
610 General Supplies				35,282.78
Total Supplies				\$35,282.78
800 <u>Other Objects</u>				
810 Dues and Fees				150.00
Total Other Objects				\$150.00
Total 2510 Fiscal Services				\$410,601.75

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				206,092.40
Total Personnel Services – Salaries				\$206,092.40
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				62,459.70
220 Social Security Contributions				14,951.01
230 PSERS Retirement Contributions				72,008.61
250 Unemployment Compensation				835.08
260 Workers' Compensation				793.30
Total Personnel Services – Employee Benefits				\$151,047.70
Total 2511 Supervision of Fiscal Services - Head of Component				\$357,140.10

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2512 Budgeting 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				1,784.00
Total Purchased Professional and Technical Services				\$1,784.00
400 <u>Purchased Property Services</u>				
440 Rentals				6,750.62
Total Purchased Property Services				\$6,750.62
500 <u>Other Purchased Services</u>				
530 Communications				6,906.60
580 Travel				2,587.65
Total Other Purchased Services				\$9,494.25
600 <u>Supplies</u>				
610 General Supplies				35,282.78
Total Supplies				\$35,282.78
800 <u>Other Objects</u>				
810 Dues and Fees				150.00
Total Other Objects				\$150.00
Total 2512 Budgeting Services				\$53,461.65

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				537,547.26
Total Personnel Services – Salaries				\$537,547.26
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				156,115.71
220 Social Security Contributions				40,278.48
230 PSERS Retirement Contributions				180,083.61
260 Workers' Compensation				2,069.28
Total Personnel Services – Employee Benefits				\$378,547.08
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			25,550.00	96,815.63
340 Technical Services				34,392.32
350 Security / Safety Services				102,071.52
Total Purchased Professional and Technical Services			\$25,550.00	\$233,279.47
400 <u>Purchased Property Services</u>				
410 Cleaning Services				23,685.01
420 Utility Services				96,867.26
430 Repairs and Maintenance Services				168,332.85
440 Rentals				5,178.35
Total Purchased Property Services				\$294,063.47
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				69,382.55
530 Communications				9,602.14
580 Travel				79.75
Total Other Purchased Services				\$79,064.44
600 <u>Supplies</u>				
610 General Supplies	46,476.08	52,293.01		98,769.09
620 Energy				369,788.19
Total Supplies	\$46,476.08	\$52,293.01		\$468,557.28
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				122,750.00
Total Property				\$122,750.00
800 <u>Other Objects</u>				
810 Dues and Fees				175.00
Total Other Objects				\$175.00
Total 2600 Operation and Maintenance of Plant Services	\$46,476.08	\$52,293.01	\$25,550.00	\$2,113,984.00

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				536,227.26
Total Personnel Services – Salaries				\$536,227.26
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				156,115.71
220 Social Security Contributions				40,177.50
230 PSERS Retirement Contributions				179,622.40
260 Workers' Compensation				2,064.18
Total Personnel Services – Employee Benefits				\$377,979.79
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$914,207.05

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				536,227.26
Total Personnel Services – Salaries				\$536,227.26
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				156,115.71
220 Social Security Contributions				40,177.50
230 PSERS Retirement Contributions				179,622.40
260 Workers' Compensation				2,064.18
Total Personnel Services – Employee Benefits				\$377,979.79
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$914,207.05

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2620 Operation of Buildings Services	Elementary	Secondary	Federal	Total
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			25,550.00	96,815.63
340 Technical Services				34,392.32
Total Purchased Professional and Technical Services			\$25,550.00	\$131,207.95
400 <u>Purchased Property Services</u>				
410 Cleaning Services				23,685.01
420 Utility Services				96,867.26
430 Repairs and Maintenance Services				168,332.85
440 Rentals				5,178.35
Total Purchased Property Services				\$294,063.47
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				69,382.55
530 Communications				9,602.14
580 Travel				79.75
Total Other Purchased Services				\$79,064.44
600 <u>Supplies</u>				
610 General Supplies	46,476.08	52,293.01		98,769.09
620 Energy				369,788.19
Total Supplies	\$46,476.08	\$52,293.01		\$468,557.28
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				122,750.00
Total Property				\$122,750.00
800 <u>Other Objects</u>				
810 Dues and Fees				175.00
Total Other Objects				\$175.00
Total 2620 Operation of Buildings Services	\$46,476.08	\$52,293.01	\$25,550.00	\$1,095,818.14

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				1,320.00
Total Personnel Services – Salaries				\$1,320.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				100.98
230 PSERS Retirement Contributions				461.21
260 Workers’ Compensation				5.10
Total Personnel Services – Employee Benefits				\$567.29
300 <u>Purchased Professional and Technical Services</u>				
350 Security / Safety Services				102,071.52
Total Purchased Professional and Technical Services				\$102,071.52
Total 2660 Safety and Security Services				\$103,958.81

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2700 Student Transportation Services				
	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				48,625.00
Total Personnel Services – Salaries				\$48,625.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				15,157.42
220 Social Security Contributions				3,492.63
230 PSERS Retirement Contributions				16,989.53
260 Workers' Compensation				187.14
Total Personnel Services – Employee Benefits				\$35,826.72
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				6,222.00
Total Purchased Professional and Technical Services				\$6,222.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				13,746.39
Total Purchased Property Services				\$13,746.39
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			24,398.60	2,095,999.23
580 Travel				223.72
Total Other Purchased Services			\$24,398.60	\$2,096,222.95
600 <u>Supplies</u>				
610 General Supplies				1,406.08
650 Supplies & Fees – Technology Related				3,140.00
Total Supplies				\$4,546.08
Total 2700 Student Transportation Services			\$24,398.60	\$2,205,189.14

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2710 Supervision of 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				48,625.00
Total Personnel Services – Salaries				\$48,625.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				15,157.42
220 Social Security Contributions				3,492.63
230 PSERS Retirement Contributions				16,989.53
260 Workers' Compensation				187.14
Total Personnel Services – Employee Benefits				\$35,826.72
Total 2710 Supervision of Student Transportation Services				\$84,451.72

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				48,625.00
Total Personnel Services – Salaries				\$48,625.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				15,157.42
220 Social Security Contributions				3,492.63
230 PSERS Retirement Contributions				16,989.53
260 Workers' Compensation				187.14
Total Personnel Services – Employee Benefits				\$35,826.72
Total 2711 Supervision of Student Transportation Services – Head of Component				\$84,451.72

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2720 Vehicle Operation 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				6,222.00
Total Purchased Professional and Technical Services				\$6,222.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				13,746.39
Total Purchased Property Services				\$13,746.39
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			24,398.60	1,817,103.60
580 Travel				223.72
Total Other Purchased Services			\$24,398.60	\$1,817,327.32
600 <u>Supplies</u>				
610 General Supplies				1,406.08
650 Supplies & Fees – Technology Related				3,140.00
Total Supplies				\$4,546.08
Total 2720 Vehicle Operation Services			\$24,398.60	\$1,841,841.79

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)				
2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				278,895.63
Total Other Purchased Services				\$278,895.63
Total 2750 Nonpublic Transportation				\$278,895.63

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

		<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2800 Support Services – Central					
100 <u>Personnel Services – Salaries</u>					
100 Personnel Services – Salaries				63,836.74	545,118.64
Total Personnel Services – Salaries				\$63,836.74	\$545,118.64
200 <u>Personnel Services – Employee Benefits</u>					
210 Group Insurance – Contracted Provider					96,352.92
220 Social Security Contributions					35,841.98
230 PSERS Retirement Contributions					141,999.90
260 Workers' Compensation					1,836.36
270 Group Insurance – Self-Insurance					59.78
280 Other Post-Employment Benefits (OPEB)					121,458.44
Total Personnel Services – Employee Benefits					\$397,549.38
300 <u>Purchased Professional and Technical Services</u>					
329 Professional Educational Services – Other					8,989.08
Total Purchased Professional and Technical Services					\$8,989.08
400 <u>Purchased Property Services</u>					
430 Repairs and Maintenance Services					133,285.63
Total Purchased Property Services					\$133,285.63
500 <u>Other Purchased Services</u>					
530 Communications					156,228.26
550 Printing and Binding					3,015.28
580 Travel					7,918.03
Total Other Purchased Services					\$167,161.57
600 <u>Supplies</u>					
610 General Supplies					8.47
640 Books and Periodicals				101,793.90	153,001.95
650 Supplies & Fees – Technology Related				161,670.60	225,100.45
Total Supplies				\$263,464.50	\$378,110.87
700 <u>Property</u>					
768 Capitalized Technology Software - Replacement					165,593.07
Total Property					\$165,593.07
Total 2800 Support Services – Central				\$327,301.24	\$1,795,808.24

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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			63,836.74	63,836.74
Total Personnel Services – Salaries			\$63,836.74	\$63,836.74
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				4,884.00
230 PSERS Retirement Contributions				21,666.00
260 Workers’ Compensation				364.00
Total Personnel Services – Employee Benefits				\$26,914.00
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				8,989.08
Total Purchased Professional and Technical Services				\$8,989.08
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				133,285.63
Total Purchased Property Services				\$133,285.63
500 <u>Other Purchased Services</u>				
530 Communications				156,228.26
580 Travel				7,918.03
Total Other Purchased Services				\$164,146.29
600 <u>Supplies</u>				
610 General Supplies				8.47
640 Books and Periodicals				51,208.05
650 Supplies & Fees – Technology Related			161,670.60	225,100.45
Total Supplies			\$161,670.60	\$276,316.97
700 <u>Property</u>				
768 Capitalized Technology Software - Replacement				165,593.07
Total Property				\$165,593.07
Total 2810 Planning, Research, Development and Evaluation Services			\$225,507.34	\$839,081.78

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				296,882.73
Total Personnel Services – Salaries				\$296,882.73
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				79,493.08
220 Social Security Contributions				22,099.54
230 PSERS Retirement Contributions				103,580.25
260 Workers' Compensation				1,024.60
Total Personnel Services – Employee Benefits				\$206,197.47
500 <u>Other Purchased Services</u>				
550 Printing and Binding				3,015.28
Total Other Purchased Services				\$3,015.28
600 <u>Supplies</u>				
640 Books and Periodicals			101,793.90	101,793.90
Total Supplies			\$101,793.90	\$101,793.90
Total 2820 Information Services			\$101,793.90	\$607,889.38

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

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				296,882.73
Total Personnel Services – Salaries				\$296,882.73
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				79,493.08
220 Social Security Contributions				22,099.54
230 PSERS Retirement Contributions				103,580.25
260 Workers' Compensation				1,024.60
Total Personnel Services – Employee Benefits				\$206,197.47
600 <u>Supplies</u>				
640 Books and Periodicals			101,793.90	101,793.90
Total Supplies			\$101,793.90	\$101,793.90
Total 2821 Supervision of Information Services			\$101,793.90	\$604,874.10

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2823 Public Information Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
550 Printing and Binding				3,015.28
Total Other Purchased Services				\$3,015.28
Total 2823 Public Information Services				\$3,015.28

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2830 Staff Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				184,399.17
Total Personnel Services – Salaries				\$184,399.17
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				16,859.84
220 Social Security Contributions				8,858.44
230 PSERS Retirement Contributions				16,753.65
260 Workers' Compensation				447.76
270 Group Insurance – Self-Insurance				59.78
280 Other Post-Employment Benefits (OPEB)				121,458.44
Total Personnel Services – Employee Benefits				\$164,437.91
Total 2830 Staff Services				\$348,837.08

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2835 Health Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				184,399.17
Total Personnel Services – Salaries				\$184,399.17
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				16,859.84
220 Social Security Contributions				8,858.44
230 PSERS Retirement Contributions				16,753.65
260 Workers' Compensation				447.76
270 Group Insurance – Self-Insurance				59.78
280 Other Post-Employment Benefits (OPEB)				121,458.44
Total Personnel Services – Employee Benefits				\$164,437.91
Total 2835 Health Services				\$348,837.08

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:00:59 PM

General Fund (10)

2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				23,698.44
Total Other Purchased Services				\$23,698.44
Total 2900 Other Support Services				\$23,698.44

Page 105

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:09 PM

General Fund (10)

3000 Operation of Non-Instructional Services		Total
100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	188,836.08
Total Personnel Services – Salaries		\$188,836.08
200	<u>Personnel Services – Employee Benefits</u>	
220	Social Security Contributions	14,254.44
230	PSERS Retirement Contributions	62,980.18
260	Workers’ Compensation	722.09
Total Personnel Services – Employee Benefits		\$77,956.71
300	<u>Purchased Professional and Technical Services</u>	
330	Other Professional Services	30,000.00
340	Technical Services	21,841.40
Total Purchased Professional and Technical Services		\$51,841.40
400	<u>Purchased Property Services</u>	
430	Repairs and Maintenance Services	8,168.01
440	Rentals	3,470.00
Total Purchased Property Services		\$11,638.01
500	<u>Other Purchased Services</u>	
510	Student Transportation Services	29,684.64
520	Insurance – General	8,800.00
530	Communications	650.37
580	Travel	5,268.78
Total Other Purchased Services		\$44,403.79
600	<u>Supplies</u>	
610	General Supplies	68,081.05
Total Supplies		\$68,081.05
800	<u>Other Objects</u>	
810	Dues and Fees	21,620.09
860	Grants To Municipal and Community Service Organizations	1,194.00
890	Miscellaneous Expenditures	500.00
Total Other Objects		\$23,314.09
Total 3000 Operation of Non-Instructional Services		\$466,071.13

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:09 PM

General Fund (10)				
3200 Student Activities	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				188,836.08
Total Personnel Services – Salaries				\$188,836.08
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				14,254.44
230 PSERS Retirement Contributions				62,980.18
260 Workers' Compensation				722.09
Total Personnel Services – Employee Benefits				\$77,956.71
300 Purchased Professional and Technical Services				
330 Other Professional Services				30,000.00
340 Technical Services				21,841.40
Total Purchased Professional and Technical Services				\$51,841.40
400 Purchased Property Services				
430 Repairs and Maintenance Services				8,168.01
440 Rentals				3,470.00
Total Purchased Property Services				\$11,638.01
500 Other Purchased Services				
510 Student Transportation Services				29,684.64
520 Insurance – General				8,800.00
530 Communications				650.37
580 Travel				5,268.78
Total Other Purchased Services				\$44,403.79
600 Supplies				
610 General Supplies				68,081.05
Total Supplies				\$68,081.05
800 Other Objects				
810 Dues and Fees				21,620.09
Total Other Objects				\$21,620.09
Total 3200 Student Activities				\$464,377.13

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:09 PM

General Fund (10)				
3300 Community Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
860 Grants To Municipal and Community Service Organizations				1,194.00
Total Other Objects				\$1,194.00
Total 3300 Community Services				\$1,194.00

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:09 PM

General Fund (10)				
3400 Scholarships and Awards	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures				500.00
Total Other Objects				\$500.00
Total 3400 Scholarships and Awards				\$500.00

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:12 PM

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services		<u>Total</u>
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance Services		2,332.00
450 Construction Services		1,367,074.66
Total Purchased Property Services		\$1,369,406.66
700 <u>Property</u>		
752 Capital Equipment – Original and Additional		346,018.28
Total Property		\$346,018.28
Total 4000 Facilities Acquisition, Construction and Improvement Services		\$1,715,424.94

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:12 PM

General Fund (10)

4600 Existing Building Improvement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				2,332.00
450 Construction Services			1,367,074.66	1,367,074.66
Total Purchased Property Services			\$1,367,074.66	\$1,369,406.66
700 <u>Property</u>				
752 Capital Equipment – Original and Additional			346,018.28	346,018.28
Total Property			\$346,018.28	\$346,018.28
Total 4600 Existing Building Improvement Services			\$1,713,092.94	\$1,715,424.94

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:20 PM

General Fund (10)	
5000 Other Expenditures and Financing Uses	<u>Total</u>
800 <u>Other Objects</u>	
830 Interest	27,383.39
Total Other Objects	\$27,383.39
900 <u>Other Uses of Funds</u>	
910 Redemption of Principal	2,479,000.00
Total Other Uses of Funds	\$2,479,000.00
Total 5000 Other Expenditures and Financing Uses	\$2,506,383.39

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:20 PM

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				27,383.39
Total Other Objects				\$27,383.39
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				2,479,000.00
Total Other Uses of Funds				\$2,479,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$2,506,383.39

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:20 PM

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				27,383.39
Total Other Objects				\$27,383.39
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				2,479,000.00
Total Other Uses of Funds				\$2,479,000.00
Total 5110 Debt Service				\$2,506,383.39

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:05 PM

Capital Reserve Fund - § 1431 (32)

2000 Support Services

Total

700 Property

762 Capitalized Equipment - Replacement

34,335.00

Total Property	\$34,335.00
Total 2000 Support Services	\$34,335.00

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:05 PM

Capital Reserve Fund - § 1431 (32)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

700 Property

762 Capitalized Equipment - Replacement

34,335.00

Total Property				\$34,335.00
Total 2600 Operation and Maintenance of Plant Services				\$34,335.00

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:05 PM

Capital Reserve Fund - § 1431 (32)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				34,335.00
Total Property				\$34,335.00
Total 2620 Operation of Buildings Services				\$34,335.00

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:15 PM

Capital Reserve Fund - § 1431 (32)	
4000 Facilities Acquisition, Construction and Improvement Services	<u>Total</u>
400 <u>Purchased Property Services</u>	
430 Repairs and Maintenance Services	478,961.55
Total Purchased Property Services	\$478,961.55
Total 4000 Facilities Acquisition, Construction and Improvement Services	\$478,961.55

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:15 PM

Capital Reserve Fund - § 1431 (32)				
4600 Existing Building Improvement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				478,961.55
Total Purchased Property Services				\$478,961.55
Total 4600 Existing Building Improvement Services				\$478,961.55

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:17 PM

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

99,463.00

Total Purchased Property Services	\$99,463.00
Total 4000 Facilities Acquisition, Construction and Improvement Services	\$99,463.00

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:17 PM

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
-------------------	------------------	----------------	--------------

400 Purchased Property Services

430 Repairs and Maintenance Services			99,463.00
--------------------------------------	--	--	-----------

Total Purchased Property Services			\$99,463.00
-----------------------------------	--	--	-------------

Total 4600 Existing Building Improvement Services			\$99,463.00
---	--	--	-------------

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:26 PM

	<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	13,419,607.88				
1200 Special Programs - Elementary / Secondary	3,583,648.10				
1300 Vocational Education	487,625.65				
1400 Other Instructional Programs - Elementary / Secondary	83,649.25				
Total Instruction	\$17,574,530.88				
2000 <u>Support Services</u>					
2100 Support Services - Students	804,156.80				
2200 Support Services - Instructional Staff	719,391.87				
2300 Support Services - Administration	1,437,071.86				
2400 Support Services - Pupil Health	333,231.47				
2500 Support Services - Business	410,601.75				
2600 Operation and Maintenance of Plant Services	2,113,984.00				
2700 Student Transportation Services	2,205,189.14				
2800 Support Services - Central	1,795,808.24				
2900 Other Support Services	23,698.44				
Total Support Services	\$9,843,133.57				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	464,377.13				
3300 Community Services	1,194.00				
3400 Scholarships and Awards	500.00				
Total Operation of Non-Instructional Services	\$466,071.13				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4600 Existing Building Improvement Services	1,715,424.94				
Total Facilities Acquisition, Construction and Improvement	\$1,715,424.94				
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	2,506,383.39				
Total Other Expenditures and Financing Uses	\$2,506,383.39				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$32,105,543.91				

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:26 PM

	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services		34,335.00			
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services		\$34,335.00			
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
3400 Scholarships and Awards					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services		478,961.55	99,463.00		
Total Facilities Acquisition, Construction and Improvement		\$478,961.55	\$99,463.00		
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$513,296.55	\$99,463.00		

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:26 PM

	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	13,419,607.88
1200 Special Programs - Elementary / Secondary	3,583,648.10
1300 Vocational Education	487,625.65
1400 Other Instructional Programs - Elementary / Secondary	83,649.25
Total Instruction	\$17,574,530.88
2000 <u>Support Services</u>	
2100 Support Services - Students	804,156.80
2200 Support Services - Instructional Staff	719,391.87
2300 Support Services - Administration	1,437,071.86
2400 Support Services - Pupil Health	333,231.47
2500 Support Services - Business	410,601.75
2600 Operation and Maintenance of Plant Services	2,148,319.00
2700 Student Transportation Services	2,205,189.14
2800 Support Services - Central	1,795,808.24
2900 Other Support Services	23,698.44
Total Support Services	\$9,877,468.57
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	464,377.13
3300 Community Services	1,194.00
3400 Scholarships and Awards	500.00
Total Operation of Non-Instructional Services	\$466,071.13
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4600 Existing Building Improvement Services	2,293,849.49
Total Facilities Acquisition, Construction and Improvement	\$2,293,849.49
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	2,506,383.39
Total Other Expenditures and Financing Uses	\$2,506,383.39
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$32,718,303.46

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:37 PM

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	11,931,189.44
	Total Federally Funded salaries subject to PSERS withholding	1,468,372.44

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	458,095.00
	Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data		\$458,095.00

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	58,284.64
	Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

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

LEA : 119584503 Montrose Area SD

1 .	<u>Current Special Education Expenditures within Function 1000.\r\nSee list of exclusions in the note below.</u>	3,183,757.65
2 .	<u>Current Special Education Expenditures within Function 2000.\r\nSee list of exclusions in the note below.</u>	94,658.89
3 .	<u>Current Special Education Expenditures within Sub-Function 2100.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	4,111.69
4 .	<u>Current Special Education Expenditures within Sub-Function 2200.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	90,547.20
5 .	<u>Current Special Education Expenditures within Sub-Function 2700.\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	
6 .	<u>Current Special Education Expenditures within Sub-Function 3100.\r\nSee list of exclusions in the note below.</u>	
7 .	<u>Current Special Education Expenditures within Sub-Function 3200.\r\nSee list of exclusions in the note below.</u>	

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 funds 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	No Self Insurance data to report			
	211 Medical Insurance	1,777,038.43	38,242.32	1,815,280.75
	212 Dental Insurance	116,852.12	2,448.00	119,300.12
	215 Eye Care Insurance	20,071.84	386.64	20,458.48
	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	\$1,913,962.39	\$41,076.96	\$1,955,039.35
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	31,038.48		31,038.48
	212 Dental Insurance	2,088.00		2,088.00
	215 Eye Care Insurance	339.60		339.60
	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	\$33,466.08		\$33,466.08
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		\$1,947,428.47	\$41,076.96	\$1,988,505.43

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:44 PM

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	134,391.28	450,681.77	585,073.05	147,087.81	557,474.02	704,561.83
2140 Psychological Services	19,776.90	66,321.92	86,098.82	20,791.94	78,803.03	99,594.97
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	5,849.54	19,616.46	25,466.00			
2260 Instruction and Curriculum Development Services	118,555.74	397,577.20	516,132.94	115,430.70	437,491.17	552,921.87
2350 Legal and Accounting Services	8,000.00	39,688.21	47,688.21	8,136.50	38,933.71	47,070.21
2420 Medical Services						
2440 Nursing Services	68,670.78	230,287.77	298,958.55	68,020.77	257,803.90	325,824.67
2700 Student Transportation Services	2,387.00	2,021,012.48	2,023,399.48	3,402.00	2,201,787.14	2,205,189.14
Total	\$357,631.24	\$3,225,185.81	\$3,582,817.05	\$362,869.72	\$3,572,292.97	\$3,935,162.69

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:47 PM

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		2,479,000.00			7,033,440.00	2,961,484.00	39,141,396.00	51,615,320.00
2. Additional Debt Incurred During Year				106,532.00	3,443.00	88,021.00		197,996.00
3. Retirements and Repayments		2,479,000.00		46,041.00	573,328.00		6,598,731.00	9,697,100.00
4. Debt at End of Fiscal Year				60,491.00	6,463,555.00	3,049,505.00	32,542,665.00	42,116,216.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest				60,491.00	6,463,555.00	3,049,505.00	32,542,665.00	42,116,216.00
7. Current Portion P&I - Due within 1 year				51,369.19	73,692.00			125,061.19
8. Interest Paid during current fiscal year		27,383.39						27,383.39

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year							742,604.00	742,604.00
2. Additional Debt Incurred During Year								
3. Retirements and Repayments							70,269.00	70,269.00
4. Debt at End of Fiscal Year							672,335.00	672,335.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							672,335.00	672,335.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

LEA : 119584503 Montrose Area SD

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	2,479,000.00		27,383.39	2,506,383.39	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund					
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$2,479,000.00		\$27,383.39	\$2,506,383.39	

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						

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:47 PM

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	07/2020	2,479,000.00		2,479,000.00			27,383.39
Compensated Absences		2,961,484.00	88,021.00		3,049,505.00		
Other Post-Employment Benefits (OPEB)		7,033,440.00	3,443.00	573,328.00	6,463,555.00	73,692.00	
Net Pension Liability		39,141,396.00		6,598,731.00	32,542,665.00		
Leases			106,532.00	46,041.00	60,491.00	51,369.19	
Totals for Debt Entered:		\$51,615,320.00	\$197,996.00	\$9,697,100.00	\$42,116,216.00	\$125,061.19	\$27,383.39

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		
Net Pension Liability		742,604.00		70,269.00	672,335.00		
Totals for Debt Entered:		\$742,604.00		\$70,269.00	\$672,335.00		

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:49 PM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,170,762.09
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	7,727.36
Section 1 Total	\$2,178,489.45

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	22,325.00		22,325.00
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	1,663,655.89		1,663,655.89
8 Career and Technology Centers	428,027.80		428,027.80
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind		2,736.84	2,736.84
11 Private Residential Rehabilitative Institutions	39,616.56	14,400.00	54,016.56
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section		7,727.36	7,727.36
Section 2 Total	\$2,153,625.25	\$24,864.20	\$2,178,489.45

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:51 PM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		<u>Total</u>
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		126,037.15
Total Personnel Services – Salaries		\$126,037.15
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		39,484.17
220 Social Security Contributions		9,309.90
230 PSERS Retirement Contributions		17,113.96
260 Workers' Compensation		688.18
Total Personnel Services – Employee Benefits		\$66,596.21
400 <u>Purchased Property Services</u>		
420 Utility Services		8,080.95
430 Repairs and Maintenance Services		11,967.57
Total Purchased Property Services		\$20,048.52
500 <u>Other Purchased Services</u>		
530 Communications		524.16
570 Food Service Management		431,121.97
580 Travel		538.93
Total Other Purchased Services		\$432,185.06
600 <u>Supplies</u>		
610 General Supplies		7,091.29
630 Food		32,089.14
Total Supplies		\$39,180.43
700 <u>Property</u>		
740 Depreciation		11,126.82
Total Property		\$11,126.82
800 <u>Other Objects</u>		
810 Dues and Fees		1,119.00
Total Other Objects		\$1,119.00
Total 3000 Operation of Non-Instructional Services		\$696,293.19

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:01:51 PM

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			126,037.15	126,037.15
Total Personnel Services – Salaries			\$126,037.15	\$126,037.15
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			39,484.17	39,484.17
220 Social Security Contributions			9,309.90	9,309.90
230 PSERS Retirement Contributions			17,113.96	17,113.96
260 Workers' Compensation			688.18	688.18
Total Personnel Services – Employee Benefits			\$66,596.21	\$66,596.21
400 <u>Purchased Property Services</u>				
420 Utility Services			8,080.95	8,080.95
430 Repairs and Maintenance Services			11,967.57	11,967.57
Total Purchased Property Services			\$20,048.52	\$20,048.52
500 <u>Other Purchased Services</u>				
530 Communications			524.16	524.16
570 Food Service Management			431,121.97	431,121.97
580 Travel			538.93	538.93
Total Other Purchased Services			\$432,185.06	\$432,185.06
600 <u>Supplies</u>				
610 General Supplies			7,091.29	7,091.29
630 Food			32,089.14	32,089.14
Total Supplies			\$39,180.43	\$39,180.43
700 <u>Property</u>				
740 Depreciation			11,126.82	11,126.82
Total Property			\$11,126.82	\$11,126.82
800 <u>Other Objects</u>				
810 Dues and Fees			1,119.00	1,119.00
Total Other Objects			\$1,119.00	\$1,119.00
Total 3100 Food Services			\$696,293.19	\$696,293.19

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	696,293.19				696,293.19
Total Operation of Non-Instructional Services	\$696,293.19				\$696,293.19
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$696,293.19				\$696,293.19

LEA : 119584503 Montrose Area SD

Printed 11/22/2022 4:02:00 PM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Choconut Valley El Sch	5354	3,476,532.70	1,040,586.52	123,931.67	0.01	696,957.01	120,651.13	5,458,659.04	
	Lathrop Street El Sch	6421	4,506,592.65	1,089,778.01	166,375.85	0.01	617,124.17	110,950.03	6,490,820.72	
	Montrose Area JSHS	4044	9,544,103.48	2,576,409.30	0.01	0.01	717,412.00	97,520.14	12,935,444.94	
Total			17,527,228.83	4,706,773.83	290,307.53	0.03	2,031,493.18	329,121.30	24,884,924.70	