

LEA Name : Eastern Center for Arts & Technology
Address : 3075 Terwood Rd
Willow Grove , PA 19090

County : Montgomery
AUN Number : 123463507
LEA Type : CTC

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

11/15/22

Date



Board Secretary Signature

11/15/2022

Date

Katie M Braun

Contact Person

kbraun@eastech.org

Contact Person E-mail Address

(215)784-4800 Ext :243

Contact Person Telephone Number

(215)784-4801

Contact Person Fax Number

Book	Policy Manual
Section	(G) FINANCES
Title	Policy G122 - Capital Items
Code	G122
Status	Active
Adopted	November 13, 1981
Last Revised	September 11, 2013
Last Reviewed	September 11, 2013

Policy Number: G122
Title: Capital Items
Section: Finances

Capital Items

I. Purpose

The School shall assess capital expenses among the participating school districts in accordance with the Articles of Jointure.

II. Authority

The Articles of Jointure establish the procedure for determining the participating school districts' support for the School's capital expenses.

III. Definitions

The following terms are defined as follows:

Capital Item - A capital item is any of the following:

- Real estate
- Buildings
- Additions or extensions to existing buildings
- Fixed assets
- Lease rentals (as defined in the Local Government Unit Debt Act)

Fixed Asset - A fixed asset is equipment which is:

- An integral part of a building; that is, it is permanently fastened to the building, and causes appreciable damage to the building if it is removed; or
- It is permanently attached to a site and functions as part of the site (except buildings or other structures).

IV. Guidelines

All costs for capital items shall be divided among the participating school districts on the basis of the current market value of all property for each of the participating school districts as determined by the State Tax Equalization Board for the year immediately preceding the year the payment for such obligation or such capital outlays are budgeted, in the proportion that the same bears to the total current market value of real property of all participating school districts.

The acquisition and installation costs for equipment which meets the definition of fixed asset shall be treated as a capital expense, as opposed to a current operating expense. The acquisition costs of all other equipment not qualifying as a fixed asset shall be a current operating expense. In addition, the costs associated with retaining, maintaining, and disposing of capital items shall be a current operating expense.

The revenue, if any, received in connection with disposing of capital items shall be apportioned to the participating school districts on the same basis that capital costs are assessed.

Adopted: 11/13/91

Revised: 9/11/13

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
12195	<p>REG: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.</p> <p>Total Govt Funds, Beg Bal: \$6,946,315.00 PY Ending Bal, Govt Funds: \$6,985,812.00</p>	<p>The Total Govt Funds Beg Bal is \$39,497 lower than the PY End Bal. (1) The fund bal of the Capital Reserve Fund was understated by \$201,047, (2) the fund bal of the General Fund was overstated by \$293,508, (3) current-year prior-period adj of \$52,964.</p>
12196	<p>REG - Fund 10: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.</p> <p>REG Fund 10, Beg Fund Bal: \$4,541,048.00 PY Ending Fund Balance: \$4,781,592.00</p>	<p>The fund balance was overstated by \$293,508 in last year's AFR and there is a prior-period adjustment of \$52,964 in the 2021-22 financial statements to increase fund balance by unrecorded revenue for 2020-21. The net difference is \$240,544.</p>
12205	<p>REG - Fund 31: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.</p> <p>REG Fund 31, Beg Fund Bal: \$0.00 PY Ending Fund Balance: \$2,204,220.00</p>	<p>For 2020-21, the transactions and balances of the Capital Reserve Fund were reported in Fund 31. For 2021-22, the transactions and balances of the Capital Reserve Fund have been appropriately reported in Fund 39. The 6/30/21 balance was \$2,405,267.</p>
12207	<p>REG - Fund 39: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.</p> <p>REG Fund 39, Beg Fund Bal: \$2,405,267.00 PY Ending Fund Balance: \$0.00</p>	<p>For 2020-21, the transactions and balances of the Capital Reserve Fund were reported in Fund 31. For 2021-22, the transactions and balances of the Capital Reserve Fund have been appropriately reported in Fund 39.</p>
30721	<p>A large variance exists between federal revenues (8000's & 6830's) and federal expenditures reported in the Governmental Funds. NOTE: Expenditures funded with IDEA pass thru, Medical Access, and QSCB/QZAB should be reported as federal expenditures. Correct data or enter a justification.</p> <p>Governmental Fund Federal Revenues: \$1,935,862.00 Governmental Fund Federal Expenditures: \$1,020,434.00</p>	<p>The difference of \$915,428 represents revenue from Federal Direct Student Loans and Federal Pell Grant revenue reported as function 8690 revenue.</p>
40980	<p>No expenditures have been reported for Gifted Education within function 1243. Correct this reporting area, or verify that the school does not provide gifted education services to any students.</p>	<p>The school is a Career and Technical Center and does not have a gifted program.</p>
41000	<p>No Federal expenditures have been reported in function 1200. Please correct or provide an explanation.</p>	<p>The school does not run IDEA or ACCESS programs and therefore has no expenditures for this function.</p>

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	4,569,937				
0110 Investments					
0120 Taxes Receivable					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	356,443				
0143 Federal Revenue Receivable	272,628				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	242,842				
0170 Inventories	5,250				
0180 Prepaid Expenses (Expenditures)	99,897				
0190 Other Current Assets					
Total Assets	\$5,546,997				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$5,546,997				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (690.</u> <u>1850</u> <u>(31)</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>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		1,762,421			6,332,358
0110 Investments					
0120 Taxes Receivable					
0130 Due From Other Funds		13,980			13,980
0141 Due From Other Governments					
0142 State Revenue Receivable					356,443
0143 Federal Revenue Receivable					272,628
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					242,842
0170 Inventories					5,250
0180 Prepaid Expenses (Expenditures)					99,897
0190 Other Current Assets					
Total Assets		\$1,776,401			\$7,323,398
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$1,776,401			\$7,323,398

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	22,296				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	47,307				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	575,802				
0462 Payroll Deductions and Withholding	9,985				
0480 Unearned Revenues	681,349				
0490 Other Current Liabilities					
Total Liabilities	\$1,336,739				
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance	105,147				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	475,000				
0840 Assigned Fund Balance	2,608,321				
0850 Unassigned Fund Balance	1,021,790				
Total Fund Balances	\$4,210,258				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$5,546,997				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</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>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					22,296
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable		406,067			453,374
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					575,802
0462 Payroll Deductions and Withholding					9,985
0480 Unearned Revenues					681,349
0490 Other Current Liabilities					
Total Liabilities		\$406,067			\$1,742,806
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					105,147
0820 Restricted Fund Balance		1,370,334			1,370,334
0830 Committed Fund Balance					475,000
0840 Assigned Fund Balance					2,608,321
0850 Unassigned Fund Balance					1,021,790
Total Fund Balances		\$1,370,334			\$5,580,592
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$1,776,401			\$7,323,398

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	7,530,682				
7000 Revenue from State Sources	1,778,178				
8000 Revenue from Federal Sources	1,935,862				
Total Revenues	\$11,244,722				
Expenditures					
1000 Instruction	5,210,969				
2000 Support Services	4,935,230				
3000 Operation of Non-Instructional Services	20,633				
4000 Facilities Acquisition, Construction and Improvement Services	16,537				
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases					
Total Expenditures	\$10,183,369				
Excess (Deficiency) Of Revenues Over Expenditures	\$1,061,353				
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	100,037				
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	1,492,180				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$1,392,143)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850</u> <u>(31)</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>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources		551,676			8,082,358
7000 Revenue from State Sources					1,778,178
8000 Revenue from Federal Sources					1,935,862
Total Revenues		\$551,676			\$11,796,398
Expenditures					
1000 Instruction					5,210,969
2000 Support Services		225,658			5,160,888
3000 Operation of Non-Instructional Services					20,633
4000 Facilities Acquisition, Construction and Improvement Services		2,853,130			2,869,667
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases					
Total Expenditures		\$3,078,788			\$13,262,157
Excess (Deficiency) Of Revenues Over Expenditures		(\$2,527,112)			(\$1,465,759)
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		1,492,180			1,492,180
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					100,037
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					1,492,180
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$1,492,180			\$100,037

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	(\$330,790)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	4,541,048				
Fund Balance - End Of Year	\$4,210,258				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850</u> <u>(31)</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>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		(\$1,034,932)			(\$1,365,722)
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		2,405,267			6,946,315
Fund Balance - End Of Year		\$1,370,335			\$5,580,593

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				27,304
0110 Investments				
0130 Due From Other Funds				8,316
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				\$35,620
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$35,620

Amounts Expressed in Whole Dollars

Other Custodial
(89)

Fiduciary Component Units
(98)

Total Fiduciary Funds

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents			27,304
0110 Investments			
0130 Due From Other Funds			8,316
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 **\$35,620**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$35,620**

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

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

Total Liabilities

- 0950 Deferred Inflows of Resources

Net Position

- 0791 Net Investment in Capital Assets
- 0009 Restricted Net Position (0792 – 0798) 35,620
- 0799 Unrestricted Net Position

Total Net Position \$35,620

Total Liabilities, Deferred Inflows Of Resources And Net Position \$35,620

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			35,620
0799 Unrestricted Net Position			
Total Net Position			\$35,620
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$35,620

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings				32		
0092 Other Additions				28,527		
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				22,787		
Change In Net Position				\$5,772		
0006 Net Position – Beginning of Fiscal Year				29,848		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$35,620		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	
0095 Net Investment Earnings	32
0092 Other Additions	28,527
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	22,787
Change in Net Position	\$5,772
0006 Net Position – Beginning of Fiscal Year	29,848
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$35,620

**Revenue Reported
In Current Year**

Revenue from Local Sources

6500 Earnings on Investments	7,215.00
6700 Revenues from LEA Activities	24,858.00
6943 Adult Education Tuition	339,446.00
6946 Receipts from Member Districts - AVTS/CTC, SPJ	7,095,021.00
6991 Refunds of a Prior Year Expenditure	8,995.00
6999 Other Revenues Not Specified Above	55,147.00
TOTAL Revenue from Local Sources	\$7,530,682.00

**Revenue Reported
In Current Year**

Revenue from State Sources

7220 Vocational Education	663,394.00
7361 School Safety and Security Grants	25,000.00
7509 Supplemental Equipment Grants	48,349.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	75,937.00
7810 State Share of Social Security and Medicare Taxes	170,207.00
7820 State Share of Retirement Contributions	795,291.00
TOTAL Revenue from State Sources	\$1,778,178.00

	Revenue Reported In Current Year
<u>Revenue from Federal Sources</u>	
8521 Vocational Education - Operating Expenditures	294,124.00
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	915,428.00
8745 GEER II - Governor's Emergency Education Relief Fund	79,613.00
8749 Other CARES Act Funding	358,341.00
8755 ARP ESSER Emergency Relief for Other Educational Entities	288,356.00
TOTAL Revenue from Federal Sources	\$1,935,862.00

**Revenue Reported
In Current Year**

Other Financing Sources

9990 Insurance Recoveries	100,037.00
TOTAL Other Financing Sources	\$100,037.00
TOTAL FROM ALL SOURCES	\$11,344,759.00

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6500 Earnings on Investments	7,215.00					
6700 Revenues from LEA Activities	24,858.00					
6943 Adult Education Tuition	339,446.00					
6946 Receipts from Member Districts - AVTS/CTC, SPJ	7,095,021.00					
6991 Refunds of a Prior Year Expenditure	8,995.00					
6999 Other Revenues Not Specified Above	55,147.00					
6000 Total Revenue from Local Sources	\$7,530,682.00					
7000 Revenue from State Sources						
7220 Vocational Education	663,394.00					
7361 School Safety and Security Grants	25,000.00					
7509 Supplemental Equipment Grants	48,349.00					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	75,937.00					
7810 State Share of Social Security and Medicare Taxes	170,207.00					
7820 State Share of Retirement Contributions	795,291.00					
7000 Total Revenue from State Sources	\$1,778,178.00					
8000 Revenue from Federal Sources						
8521 Vocational Education - Operating Expenditures	294,124.00					
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	915,428.00					
8745 GEER II - Governor's Emergency Education Relief Fund	79,613.00					
8749 Other CARES Act Funding	358,341.00					
8755 ARP ESSER Emergency Relief for Other Educational Entities	288,356.00					
8000 Total Revenue from Federal Sources	\$1,935,862.00					
9000 Other Financing Sources						
9310 General Fund Transfers						
9990 Insurance Recoveries	100,037.00					
9000 Total Other Financing Sources	\$100,037.00					
Total From All Sources	\$11,344,759.00					

	<u>Other Capital Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources				
6500 Earnings on Investments	1,676.00			8,891.00
6700 Revenues from LEA Activities				24,858.00
6943 Adult Education Tuition				339,446.00
6946 Receipts from Member Districts - AVTS/CTC, SPJ	550,000.00			7,645,021.00
6991 Refunds of a Prior Year Expenditure				8,995.00
6999 Other Revenues Not Specified Above				55,147.00
6000 Total Revenue from Local Sources	\$551,676.00			\$8,082,358.00
7000 Revenue from State Sources				
7220 Vocational Education				663,394.00
7361 School Safety and Security Grants				25,000.00
7509 Supplemental Equipment Grants				48,349.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series				75,937.00
7810 State Share of Social Security and Medicare Taxes				170,207.00
7820 State Share of Retirement Contributions				795,291.00
7000 Total Revenue from State Sources				\$1,778,178.00
8000 Revenue from Federal Sources				
8521 Vocational Education - Operating Expenditures				294,124.00
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA				915,428.00
8745 GEER II - Governor's Emergency Education Relief Fund				79,613.00
8749 Other CARES Act Funding				358,341.00
8755 ARP ESSER Emergency Relief for Other Educational Entities				288,356.00
8000 Total Revenue from Federal Sources				\$1,935,862.00
9000 Other Financing Sources				
9310 General Fund Transfers	1,492,180.00			1,492,180.00
9990 Insurance Recoveries				100,037.00
9000 Total Other Financing Sources	\$1,492,180.00			\$1,592,217.00
Total From All Sources	\$2,043,856.00			\$13,388,615.00

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
Revenue from Local Sources	7,530,682.00					
Revenue from State Sources	1,778,178.00					
Revenue from Federal Sources	1,935,862.00					
Other Financing Sources	100,037.00					
Total From All Sources	\$11,344,759.00					

	<u>Other Capital Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	551,676.00			8,082,358.00
Revenue from State Sources				1,778,178.00
Revenue from Federal Sources				1,935,862.00
Other Financing Sources	1,492,180.00			1,592,217.00
Total From All Sources	\$2,043,856.00			\$13,388,615.00

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	2,668,614.00
Total Personnel Services – Salaries	\$2,668,614.00
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	49,724.00
220 Social Security Contributions	196,914.00
230 PSERS Retirement Contributions	876,692.00
260 Workers’ Compensation	11,560.00
270 Group Insurance – Self-Insurance	418,131.00
299 All Other Employee Benefits	413.00
Total Personnel Services – Employee Benefits	\$1,553,434.00
300 Purchased Professional and Technical Services	
390 Other Purchased Professional and Technical Services	15,765.00
Total Purchased Professional and Technical Services	\$15,765.00
400 Purchased Property Services	
430 Repairs and Maintenance Services	34,326.00
Total Purchased Property Services	\$34,326.00
500 Other Purchased Services	
541 Advertising Related to Federal Grant Awards	4,000.00
549 Other Advertising/Public Relations	529.00
550 Printing and Binding	234.00
580 Travel	838.00
Total Other Purchased Services	\$5,601.00
600 Supplies	
610 General Supplies	287,200.00
640 Books and Periodicals	32,363.00
650 Supplies & Fees – Technology Related	142,862.00
Total Supplies	\$462,425.00
700 Property	
752 Capital Equipment – Original and Additional	109,548.00
762 Capitalized Equipment - Replacement	59,486.00
Total Property	\$169,034.00
800 Other Objects	
810 Dues and Fees	7,910.00
890 Miscellaneous Expenditures	293,860.00
Total Other Objects	\$301,770.00
Total 1000 Instruction	\$5,210,969.00

General Fund (10)

1200 Special Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		303,096.00		303,096.00
Total Personnel Services – Salaries		\$303,096.00		\$303,096.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		5,452.00		5,452.00
220 Social Security Contributions		21,914.00		21,914.00
230 PSERS Retirement Contributions		105,902.00		105,902.00
260 Workers' Compensation		303.00		303.00
270 Group Insurance – Self-Insurance		56,309.00		56,309.00
Total Personnel Services – Employee Benefits		\$189,880.00		\$189,880.00
500 Other Purchased Services				
580 Travel		838.00		838.00
Total Other Purchased Services		\$838.00		\$838.00
600 Supplies				
610 General Supplies		77.00		77.00
Total Supplies		\$77.00		\$77.00
Total 1200 Special Programs – Elementary / Secondary		\$493,891.00		\$493,891.00

General Fund (10)

1240 Academic Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		303,096.00		303,096.00
Total Personnel Services – Salaries		\$303,096.00		\$303,096.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		5,452.00		5,452.00
220 Social Security Contributions		21,914.00		21,914.00
230 PSERS Retirement Contributions		105,902.00		105,902.00
260 Workers' Compensation		303.00		303.00
270 Group Insurance – Self-Insurance		56,309.00		56,309.00
Total Personnel Services – Employee Benefits		\$189,880.00		\$189,880.00
500 Other Purchased Services				
580 Travel		838.00		838.00
Total Other Purchased Services		\$838.00		\$838.00
600 Supplies				
610 General Supplies		77.00		77.00
Total Supplies		\$77.00		\$77.00
Total 1240 Academic Support		\$493,891.00		\$493,891.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		303,096.00		303,096.00
Total Personnel Services – Salaries		\$303,096.00		\$303,096.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		5,452.00		5,452.00
220 Social Security Contributions		21,914.00		21,914.00
230 PSERS Retirement Contributions		105,902.00		105,902.00
260 Workers' Compensation		303.00		303.00
270 Group Insurance – Self-Insurance		56,309.00		56,309.00
Total Personnel Services – Employee Benefits		\$189,880.00		\$189,880.00
500 Other Purchased Services				
580 Travel		838.00		838.00
Total Other Purchased Services		\$838.00		\$838.00
600 Supplies				
610 General Supplies		77.00		77.00
Total Supplies		\$77.00		\$77.00
Total 1241 Learning Support – Public		\$493,891.00		\$493,891.00

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		2,207,245.00	112,853.00	2,320,098.00
Total Personnel Services – Salaries		\$2,207,245.00	\$112,853.00	\$2,320,098.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		41,347.00	2,925.00	44,272.00
220 Social Security Contributions		163,031.00	8,536.00	171,567.00
230 PSERS Retirement Contributions		727,454.00	35,145.00	762,599.00
260 Workers' Compensation		11,212.00		11,212.00
270 Group Insurance – Self-Insurance		307,458.00	54,364.00	361,822.00
299 All Other Employee Benefits		413.00		413.00
Total Personnel Services – Employee Benefits		\$1,250,915.00	\$100,970.00	\$1,351,885.00
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services		15,765.00		15,765.00
Total Purchased Professional and Technical Services		\$15,765.00		\$15,765.00
400 Purchased Property Services				
430 Repairs and Maintenance Services		34,326.00		34,326.00
Total Purchased Property Services		\$34,326.00		\$34,326.00
500 Other Purchased Services				
541 Advertising Related to Federal Grant Awards			4,000.00	4,000.00
549 Other Advertising/Public Relations		529.00		529.00
550 Printing and Binding		234.00		234.00
Total Other Purchased Services		\$763.00	\$4,000.00	\$4,763.00
600 Supplies				
610 General Supplies		284,310.00	2,503.00	286,813.00
640 Books and Periodicals		23,706.00		23,706.00
650 Supplies & Fees – Technology Related		93,759.00	48,528.00	142,287.00
Total Supplies		\$401,775.00	\$51,031.00	\$452,806.00
700 Property				
752 Capital Equipment – Original and Additional		73,997.00	35,551.00	109,548.00
762 Capitalized Equipment - Replacement		59,486.00		59,486.00
Total Property		\$133,483.00	\$35,551.00	\$169,034.00
800 Other Objects				
810 Dues and Fees		7,910.00		7,910.00
890 Miscellaneous Expenditures			293,860.00	293,860.00
Total Other Objects		\$7,910.00	\$293,860.00	\$301,770.00
Total 1300 Vocational Education		\$4,052,182.00	\$598,265.00	\$4,650,447.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		22,035.00		22,035.00
Total Personnel Services – Salaries		\$22,035.00		\$22,035.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		1,686.00		1,686.00
230 PSERS Retirement Contributions		5,219.00		5,219.00
260 Workers' Compensation		22.00		22.00
Total Personnel Services – Employee Benefits		\$6,927.00		\$6,927.00
Total 1400 Other Instructional Programs – Elementary / Secondary		\$28,962.00		\$28,962.00

General Fund (10)

1420 Summer School

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		22,035.00		22,035.00
Total Personnel Services – Salaries		\$22,035.00		\$22,035.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions		1,686.00		1,686.00
230 PSERS Retirement Contributions		5,219.00		5,219.00
260 Workers' Compensation		22.00		22.00

Total Personnel Services – Employee Benefits		\$6,927.00		\$6,927.00
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Total 1420 Summer School		\$28,962.00		\$28,962.00
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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1600 Adult Education Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				23,385.00
Total Personnel Services – Salaries				\$23,385.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,747.00
230 PSERS Retirement Contributions				2,972.00
260 Workers’ Compensation				23.00
Total Personnel Services – Employee Benefits				\$4,742.00
600 Supplies				
610 General Supplies				310.00
640 Books and Periodicals				8,657.00
650 Supplies & Fees – Technology Related				575.00
Total Supplies				\$9,542.00
Total 1600 Adult Education Programs				\$37,669.00

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 2,095,109.00

Total Personnel Services – Salaries \$2,095,109.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 37,344.00

220 Social Security Contributions 152,002.00

230 PSERS Retirement Contributions 711,099.00

240 Tuition Reimbursement 17,605.00

250 Unemployment Compensation 3,024.00

260 Workers' Compensation 2,071.00

270 Group Insurance – Self-Insurance 388,563.00

280 Other Post-Employment Benefits (OPEB) 41,736.00

291 Other Retirement Plans 9,837.00

Total Personnel Services – Employee Benefits \$1,363,281.00

300 Purchased Professional and Technical Services

329 Professional Educational Services – Other 18,512.00

330 Other Professional Services 41,252.00

340 Technical Services 28,698.00

350 Security / Safety Services 20,654.00

360 Employee Training and Development Services 21,014.00

390 Other Purchased Professional and Technical Services 34,576.00

Total Purchased Professional and Technical Services \$164,706.00

400 Purchased Property Services

410 Cleaning Services 341,312.00

420 Utility Services 16,054.00

430 Repairs and Maintenance Services 185,770.00

440 Rentals 28,052.00

450 Construction Services 4,132.00

460 Extermination Services 3,168.00

Total Purchased Property Services \$578,488.00

500 Other Purchased Services

520 Insurance – General 29,523.00

521 Fire Insurance 29,451.00

522 Automotive Liability Insurance 9,929.00

523 General Property and Liability Insurance 16,940.00

530 Communications 40,009.00

549 Other Advertising/Public Relations 8,500.00

550 Printing and Binding 21,019.00

580 Travel 15,406.00

Total Other Purchased Services \$170,777.00

600 Supplies

610 General Supplies 95,343.00

620 Energy 136,824.00

630 Food 5,944.00

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General Fund (10)

2000 Support Services

Total

600 Supplies

640 Books and Periodicals	4,813.00
650 Supplies & Fees – Technology Related	104,542.00

Total Supplies	\$347,466.00
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700 Property

752 Capital Equipment – Original and Additional	33,956.00
758 Capitalized Technology Software - Original	8,850.00
762 Capitalized Equipment - Replacement	6,918.00
766 Capitalized Technology Equipment – Replacement	112,591.00
768 Capitalized Technology Software - Replacement	23,535.00

Total Property	\$185,850.00
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800 Other Objects

810 Dues and Fees	29,553.00
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Total Other Objects	\$29,553.00
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Total 2000 Support Services	\$4,935,230.00
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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		353,160.00		404,784.00
Total Personnel Services – Salaries		\$353,160.00		\$404,784.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		6,985.00		8,460.00
220 Social Security Contributions		25,171.00		28,921.00
230 PSERS Retirement Contributions		117,966.00		135,803.00
260 Workers' Compensation		341.00		393.00
270 Group Insurance – Self-Insurance		76,455.00		100,105.00
Total Personnel Services – Employee Benefits		\$226,918.00		\$273,682.00
300 Purchased Professional and Technical Services				
340 Technical Services		11,303.00		11,303.00
390 Other Purchased Professional and Technical Services		603.00		603.00
Total Purchased Professional and Technical Services		\$11,906.00		\$11,906.00
500 Other Purchased Services				
550 Printing and Binding		877.00		877.00
580 Travel		2,974.00		2,974.00
Total Other Purchased Services		\$3,851.00		\$3,851.00
600 Supplies				
610 General Supplies		553.00		553.00
630 Food		135.00		135.00
640 Books and Periodicals		1,906.00		1,906.00
650 Supplies & Fees – Technology Related		5,794.00		5,794.00
Total Supplies		\$8,388.00		\$8,388.00
800 Other Objects				
810 Dues and Fees		527.00		527.00
Total Other Objects		\$527.00		\$527.00
Total 2100 Support Services – Students		\$604,750.00		\$703,138.00

General Fund (10)

2110 Supervision of Student Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		267,439.00		267,439.00
Total Personnel Services – Salaries		\$267,439.00		\$267,439.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		5,693.00		5,693.00
220 Social Security Contributions		18,757.00		18,757.00
230 PSERS Retirement Contributions		88,191.00		88,191.00
260 Workers' Compensation		255.00		255.00
270 Group Insurance – Self-Insurance		66,761.00		66,761.00
Total Personnel Services – Employee Benefits		\$179,657.00		\$179,657.00
300 Purchased Professional and Technical Services				
340 Technical Services		11,303.00		11,303.00
390 Other Purchased Professional and Technical Services		603.00		603.00
Total Purchased Professional and Technical Services		\$11,906.00		\$11,906.00
500 Other Purchased Services				
550 Printing and Binding		877.00		877.00
580 Travel		2,396.00		2,396.00
Total Other Purchased Services		\$3,273.00		\$3,273.00
600 Supplies				
610 General Supplies		553.00		553.00
630 Food		135.00		135.00
640 Books and Periodicals		1,906.00		1,906.00
650 Supplies & Fees – Technology Related		5,794.00		5,794.00
Total Supplies		\$8,388.00		\$8,388.00
800 Other Objects				
810 Dues and Fees		477.00		477.00
Total Other Objects		\$477.00		\$477.00
Total 2110 Supervision of Student Services		\$471,140.00		\$471,140.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2111 Supervision of Student Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		199,661.00		199,661.00
Total Personnel Services – Salaries		\$199,661.00		\$199,661.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		4,339.00		4,339.00
220 Social Security Contributions		13,799.00		13,799.00
230 PSERS Retirement Contributions		64,727.00		64,727.00
260 Workers' Compensation		187.00		187.00
270 Group Insurance – Self-Insurance		44,150.00		44,150.00
Total Personnel Services – Employee Benefits		\$127,202.00		\$127,202.00
300 Purchased Professional and Technical Services				
340 Technical Services		11,303.00		11,303.00
390 Other Purchased Professional and Technical Services		603.00		603.00
Total Purchased Professional and Technical Services		\$11,906.00		\$11,906.00
500 Other Purchased Services				
550 Printing and Binding		877.00		877.00
580 Travel		2,396.00		2,396.00
Total Other Purchased Services		\$3,273.00		\$3,273.00
600 Supplies				
610 General Supplies		553.00		553.00
630 Food		135.00		135.00
640 Books and Periodicals		1,906.00		1,906.00
650 Supplies & Fees – Technology Related		5,794.00		5,794.00
Total Supplies		\$8,388.00		\$8,388.00
800 Other Objects				
810 Dues and Fees		477.00		477.00
Total Other Objects		\$477.00		\$477.00
Total 2111 Supervision of Student Services – Head of Component		\$350,907.00		\$350,907.00

General Fund (10)

2119 Supervision of Student Services – All Other Supervision

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

67,778.00

67,778.00

Total Personnel Services – Salaries

\$67,778.00

\$67,778.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,354.00

1,354.00

220 Social Security Contributions

4,958.00

4,958.00

230 PSERS Retirement Contributions

23,464.00

23,464.00

260 Workers' Compensation

68.00

68.00

270 Group Insurance – Self-Insurance

22,611.00

22,611.00

Total Personnel Services – Employee Benefits

\$52,455.00

\$52,455.00

Total 2119 Supervision of Student Services – All Other Supervision

\$120,233.00

\$120,233.00

General Fund (10)

2120 Guidance Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		85,721.00		85,721.00
Total Personnel Services – Salaries		\$85,721.00		\$85,721.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		1,292.00		1,292.00
220 Social Security Contributions		6,414.00		6,414.00
230 PSERS Retirement Contributions		29,775.00		29,775.00
260 Workers' Compensation		86.00		86.00
270 Group Insurance – Self-Insurance		9,694.00		9,694.00
Total Personnel Services – Employee Benefits		\$47,261.00		\$47,261.00
500 Other Purchased Services				
580 Travel		578.00		578.00
Total Other Purchased Services		\$578.00		\$578.00
800 Other Objects				
810 Dues and Fees		50.00		50.00
Total Other Objects		\$50.00		\$50.00
Total 2120 Guidance Services		\$133,610.00		\$133,610.00

General Fund (10)

2130 Attendance Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

51,624.00

Total Personnel Services – Salaries

\$51,624.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,475.00

220 Social Security Contributions

3,750.00

230 PSERS Retirement Contributions

17,837.00

260 Workers' Compensation

52.00

270 Group Insurance – Self-Insurance

23,650.00

Total Personnel Services – Employee Benefits

\$46,764.00

Total 2130 Attendance Services

\$98,388.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement		17,605.00		17,605.00
Total Personnel Services – Employee Benefits		\$17,605.00		\$17,605.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		99.00		99.00
360 Employee Training and Development Services		4,264.00	16,750.00	21,014.00
Total Purchased Professional and Technical Services		\$4,363.00	\$16,750.00	\$21,113.00
500 Other Purchased Services				
580 Travel		3,184.00	3,000.00	6,184.00
Total Other Purchased Services		\$3,184.00	\$3,000.00	\$6,184.00
600 Supplies				
630 Food		3,557.00		3,557.00
Total Supplies		\$3,557.00		\$3,557.00
800 Other Objects				
810 Dues and Fees		1,113.00		1,113.00
Total Other Objects		\$1,113.00		\$1,113.00
Total 2200 Support Services – Instructional Staff		\$29,822.00	\$19,750.00	\$49,572.00

General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement		17,605.00		17,605.00
Total Personnel Services – Employee Benefits		\$17,605.00		\$17,605.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		99.00		99.00
360 Employee Training and Development Services		4,264.00	16,750.00	21,014.00
Total Purchased Professional and Technical Services		\$4,363.00	\$16,750.00	\$21,113.00
500 Other Purchased Services				
580 Travel		3,184.00	3,000.00	6,184.00
Total Other Purchased Services		\$3,184.00	\$3,000.00	\$6,184.00
600 Supplies				
630 Food		3,557.00		3,557.00
Total Supplies		\$3,557.00		\$3,557.00
800 Other Objects				
810 Dues and Fees		1,113.00		1,113.00
Total Other Objects		\$1,113.00		\$1,113.00
Total 2270 Instructional Staff Professional Development Services		\$29,822.00	\$19,750.00	\$49,572.00

General Fund (10)

2300 Support Services – Administration

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		531,159.00	37,168.00	947,423.00
Total Personnel Services – Salaries		\$531,159.00	\$37,168.00	\$947,423.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider		7,416.00	1,083.00	16,812.00
220 Social Security Contributions		38,670.00	2,843.00	67,811.00
230 PSERS Retirement Contributions		184,533.00	12,987.00	328,731.00
260 Workers' Compensation		531.00	37.00	947.00
270 Group Insurance – Self-Insurance		55,323.00	10,363.00	127,625.00
280 Other Post-Employment Benefits (OPEB)				28,199.00
291 Other Retirement Plans				6,000.00
Total Personnel Services – Employee Benefits		\$286,473.00	\$27,313.00	\$576,125.00

300 Purchased Professional and Technical Services

330 Other Professional Services		15,275.00		39,386.00
390 Other Purchased Professional and Technical Services		32,448.00		32,448.00
Total Purchased Professional and Technical Services		\$47,723.00		\$71,834.00

400 Purchased Property Services

430 Repairs and Maintenance Services		654.00		654.00
440 Rentals				115.00
Total Purchased Property Services		\$654.00		\$769.00

500 Other Purchased Services

520 Insurance – General				29,523.00
530 Communications		273.00		1.00
549 Other Advertising/Public Relations				8,500.00
550 Printing and Binding				8,982.00
580 Travel		3,969.00		4,482.00
Total Other Purchased Services		\$4,242.00		\$51,488.00

600 Supplies

610 General Supplies		5,792.00		13,029.00
630 Food		443.00		1,623.00
640 Books and Periodicals		1,634.00		2,192.00
650 Supplies & Fees – Technology Related		4,712.00		8,314.00
Total Supplies		\$12,581.00		\$25,158.00

700 Property

752 Capital Equipment – Original and Additional		1,936.00		1,936.00
762 Capitalized Equipment - Replacement		6,918.00		6,918.00
768 Capitalized Technology Software - Replacement		14,800.00		14,800.00
Total Property		\$23,654.00		\$23,654.00

800 Other Objects

810 Dues and Fees		2,788.00		5,948.00
Total Other Objects		\$2,788.00		\$5,948.00

Total 2300 Support Services – Administration

		\$909,274.00	\$64,481.00	\$1,702,399.00
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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2310 Board Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				9,955.00
Total Personnel Services – Salaries				\$9,955.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				760.00
230 PSERS Retirement Contributions				3,478.00
260 Workers' Compensation				10.00
Total Personnel Services – Employee Benefits				\$4,248.00
500 Other Purchased Services				
520 Insurance – General				29,523.00
Total Other Purchased Services				\$29,523.00
600 Supplies				
650 Supplies & Fees – Technology Related				2,700.00
Total Supplies				\$2,700.00
800 Other Objects				
810 Dues and Fees				1,575.00
Total Other Objects				\$1,575.00
Total 2310 Board Services				\$48,001.00

General Fund (10)

2320 Board Treasurer Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

1,000.00

Total Personnel Services – Salaries

\$1,000.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

73.00

230 PSERS Retirement Contributions

314.00

260 Workers' Compensation

1.00

Total Personnel Services – Employee Benefits

\$388.00

Total 2320 Board Treasurer Services

\$1,388.00

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

24,111.00

Total Purchased Professional and Technical Services

\$24,111.00

Total 2350 Legal and Accounting Services

\$24,111.00

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

241,740.00

Total Personnel Services – Salaries

\$241,740.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

6,511.00

220 Social Security Contributions

16,003.00

230 PSERS Retirement Contributions

83,751.00

260 Workers' Compensation

242.00

270 Group Insurance – Self-Insurance

36,975.00

280 Other Post-Employment Benefits (OPEB)

28,199.00

291 Other Retirement Plans

6,000.00

Total Personnel Services – Employee Benefits

\$177,681.00

500 Other Purchased Services

580 Travel

373.00

Total Other Purchased Services

\$373.00

600 Supplies

610 General Supplies

368.00

630 Food

1,037.00

640 Books and Periodicals

528.00

650 Supplies & Fees – Technology Related

398.00

Total Supplies

\$2,331.00

800 Other Objects

810 Dues and Fees

1,290.00

Total Other Objects

\$1,290.00

Total 2360 Office of the Superintendent / Executive Director Services

\$423,415.00

General Fund (10)

2370 Community Relations Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 126,401.00

Total Personnel Services – Salaries \$126,401.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 1,802.00

220 Social Security Contributions 9,462.00

230 PSERS Retirement Contributions 43,668.00

260 Workers' Compensation 126.00

270 Group Insurance – Self-Insurance 24,964.00

Total Personnel Services – Employee Benefits \$80,022.00

400 Purchased Property Services

440 Rentals 115.00

Total Purchased Property Services \$115.00

500 Other Purchased Services

530 Communications (272.00)

549 Other Advertising/Public Relations 8,500.00

550 Printing and Binding 8,982.00

580 Travel 140.00

Total Other Purchased Services \$17,350.00

600 Supplies

610 General Supplies 6,869.00

630 Food 143.00

640 Books and Periodicals 30.00

650 Supplies & Fees – Technology Related 504.00

Total Supplies \$7,546.00

800 Other Objects

810 Dues and Fees 295.00

Total Other Objects \$295.00

Total 2370 Community Relations Services \$231,729.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		531,159.00	37,168.00	568,327.00
Total Personnel Services – Salaries		\$531,159.00	\$37,168.00	\$568,327.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		7,416.00	1,083.00	8,499.00
220 Social Security Contributions		38,670.00	2,843.00	41,513.00
230 PSERS Retirement Contributions		184,533.00	12,987.00	197,520.00
260 Workers' Compensation		531.00	37.00	568.00
270 Group Insurance – Self-Insurance		55,323.00	10,363.00	65,686.00
Total Personnel Services – Employee Benefits		\$286,473.00	\$27,313.00	\$313,786.00
300 Purchased Professional and Technical Services				
330 Other Professional Services		15,275.00		15,275.00
390 Other Purchased Professional and Technical Services		32,448.00		32,448.00
Total Purchased Professional and Technical Services		\$47,723.00		\$47,723.00
400 Purchased Property Services				
430 Repairs and Maintenance Services		654.00		654.00
Total Purchased Property Services		\$654.00		\$654.00
500 Other Purchased Services				
530 Communications		273.00		273.00
580 Travel		3,969.00		3,969.00
Total Other Purchased Services		\$4,242.00		\$4,242.00
600 Supplies				
610 General Supplies		5,792.00		5,792.00
630 Food		443.00		443.00
640 Books and Periodicals		1,634.00		1,634.00
650 Supplies & Fees – Technology Related		4,712.00		4,712.00
Total Supplies		\$12,581.00		\$12,581.00
700 Property				
752 Capital Equipment – Original and Additional		1,936.00		1,936.00
762 Capitalized Equipment - Replacement		6,918.00		6,918.00
768 Capitalized Technology Software - Replacement		14,800.00		14,800.00
Total Property		\$23,654.00		\$23,654.00
800 Other Objects				
810 Dues and Fees		2,788.00		2,788.00
Total Other Objects		\$2,788.00		\$2,788.00
Total 2380 Office of the Principal Services		\$909,274.00	\$64,481.00	\$973,755.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				24,892.00
Total Personnel Services – Salaries				\$24,892.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,903.00
230 PSERS Retirement Contributions				8,794.00
260 Workers' Compensation				25.00
Total Personnel Services – Employee Benefits				\$10,722.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				1,500.00
Total Purchased Professional and Technical Services				\$1,500.00
600 Supplies				
610 General Supplies				2,231.00
650 Supplies & Fees – Technology Related			3,900.00	3,900.00
Total Supplies			\$3,900.00	\$6,131.00
Total 2400 Support Services – Pupil Health			\$3,900.00	\$43,245.00

General Fund (10)

2440 Nursing Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				24,892.00
Total Personnel Services – Salaries				\$24,892.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,903.00
230 PSERS Retirement Contributions				8,794.00
260 Workers' Compensation				25.00
Total Personnel Services – Employee Benefits				\$10,722.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				1,500.00
Total Purchased Professional and Technical Services				\$1,500.00
600 Supplies				
610 General Supplies				2,231.00
650 Supplies & Fees – Technology Related			3,900.00	3,900.00
Total Supplies			\$3,900.00	\$6,131.00
Total 2440 Nursing Services			\$3,900.00	\$43,245.00

Total Personnel Services – Salaries

\$24,892.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions 1,903.00

230 PSERS Retirement Contributions 8,794.00

260 Workers' Compensation 25.00

Total Personnel Services – Employee Benefits

\$10,722.00

300 Purchased Professional and Technical Services

330 Other Professional Services 1,500.00

Total Purchased Professional and Technical Services

\$1,500.00

600 Supplies

610 General Supplies 2,231.00

650 Supplies & Fees – Technology Related 3,900.00 3,900.00

Total Supplies

\$3,900.00 \$6,131.00

Total 2440 Nursing Services

\$3,900.00 \$43,245.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2500 Support Services – Business				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				259,846.00
Total Personnel Services – Salaries				\$259,846.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				3,462.00
220 Social Security Contributions				19,269.00
230 PSERS Retirement Contributions				85,989.00
250 Unemployment Compensation				3,011.00
260 Workers' Compensation				259.00
270 Group Insurance – Self-Insurance				59,919.00
280 Other Post-Employment Benefits (OPEB)				13,537.00
291 Other Retirement Plans				3,837.00
Total Personnel Services – Employee Benefits				\$189,283.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				18,413.00
340 Technical Services				10,061.00
390 Other Purchased Professional and Technical Services				840.00
Total Purchased Professional and Technical Services				\$29,314.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				498.00
440 Rentals				16,985.00
Total Purchased Property Services				\$17,483.00
500 Other Purchased Services				
530 Communications				8,753.00
550 Printing and Binding				11,160.00
Total Other Purchased Services				\$19,913.00
600 Supplies				
610 General Supplies				7,164.00
630 Food				629.00
Total Supplies				\$7,793.00
800 Other Objects				
810 Dues and Fees				20,593.00
Total Other Objects				\$20,593.00
Total 2500 Support Services – Business				\$544,225.00

General Fund (10)

2510 Fiscal Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>				
	100 Personnel Services – Salaries				259,846.00
Total Personnel Services – Salaries					\$259,846.00
200	<u>Personnel Services – Employee Benefits</u>				
	210 Group Insurance – Contracted Provider				3,462.00
	220 Social Security Contributions				19,269.00
	230 PSERS Retirement Contributions				85,989.00
	250 Unemployment Compensation				3,011.00
	260 Workers' Compensation				259.00
	270 Group Insurance – Self-Insurance				59,919.00
	280 Other Post-Employment Benefits (OPEB)				13,537.00
	291 Other Retirement Plans				3,837.00
Total Personnel Services – Employee Benefits					\$189,283.00
300	<u>Purchased Professional and Technical Services</u>				
	329 Professional Educational Services – Other				18,413.00
	340 Technical Services				10,061.00
	390 Other Purchased Professional and Technical Services				320.00
Total Purchased Professional and Technical Services					\$28,794.00
600	<u>Supplies</u>				
	610 General Supplies				1,396.00
	630 Food				629.00
Total Supplies					\$2,025.00
800	<u>Other Objects</u>				
	810 Dues and Fees				20,593.00
Total Other Objects					\$20,593.00
Total 2510 Fiscal Services					\$500,541.00

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				172,336.00
Total Personnel Services – Salaries				\$172,336.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				3,576.00
220 Social Security Contributions				12,912.00
230 PSERS Retirement Contributions				56,087.00
250 Unemployment Compensation				3,011.00
260 Workers' Compensation				172.00
270 Group Insurance – Self-Insurance				32,276.00
280 Other Post-Employment Benefits (OPEB)				13,537.00
291 Other Retirement Plans				3,837.00
Total Personnel Services – Employee Benefits				\$125,408.00
600 Supplies				
610 General Supplies				1,068.00
630 Food				629.00
Total Supplies				\$1,697.00
800 Other Objects				
810 Dues and Fees				400.00
Total Other Objects				\$400.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$299,841.00

General Fund (10)

2513 Receiving and Disbursing Funds Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

44,138.00

Total Personnel Services – Salaries

\$44,138.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,184.00

220 Social Security Contributions

3,184.00

230 PSERS Retirement Contributions

14,951.00

260 Workers' Compensation

44.00

270 Group Insurance – Self-Insurance

20,841.00

Total Personnel Services – Employee Benefits

\$40,204.00

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

170.00

Total Purchased Professional and Technical Services

\$170.00

600 Supplies

610 General Supplies

63.00

Total Supplies

\$63.00

Total 2513 Receiving and Disbursing Funds Services

\$84,575.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2515 Financial Accounting Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				43,372.00
Total Personnel Services – Salaries				\$43,372.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				(1,298.00)
220 Social Security Contributions				3,173.00
230 PSERS Retirement Contributions				14,951.00
260 Workers' Compensation				43.00
270 Group Insurance – Self-Insurance				6,802.00
Total Personnel Services – Employee Benefits				\$23,671.00
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				18,413.00
390 Other Purchased Professional and Technical Services				150.00
Total Purchased Professional and Technical Services				\$18,563.00
800 Other Objects				
810 Dues and Fees				246.00
Total Other Objects				\$246.00
Total 2515 Financial Accounting Services				\$85,852.00

General Fund (10)

2519 Other Fiscal Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

10,061.00

Total Purchased Professional and Technical Services

\$10,061.00

600 Supplies

610 General Supplies

265.00

Total Supplies

\$265.00

800 Other Objects

810 Dues and Fees

19,947.00

Total Other Objects

\$19,947.00

Total 2519 Other Fiscal Services

\$30,273.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2540 Printing, Publishing and Duplicating Services				
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services				520.00
Total Purchased Professional and Technical Services				\$520.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				498.00
440 Rentals				16,985.00
Total Purchased Property Services				\$17,483.00
500 <u>Other Purchased Services</u>				
530 Communications				8,753.00
550 Printing and Binding				11,160.00
Total Other Purchased Services				\$19,913.00
600 <u>Supplies</u>				
610 General Supplies				5,768.00
Total Supplies				\$5,768.00
Total 2540 Printing, Publishing and Duplicating Services				\$43,684.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				152,156.00
Total Personnel Services – Salaries				\$152,156.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				2,668.00
220 Social Security Contributions				11,310.00
230 PSERS Retirement Contributions				48,361.00
250 Unemployment Compensation				13.00
260 Workers' Compensation				139.00
270 Group Insurance – Self-Insurance				22,113.00
Total Personnel Services – Employee Benefits				\$84,604.00
300 Purchased Professional and Technical Services				
350 Security / Safety Services				20,654.00
Total Purchased Professional and Technical Services				\$20,654.00
400 Purchased Property Services				
410 Cleaning Services				341,312.00
420 Utility Services				16,054.00
430 Repairs and Maintenance Services				124,406.00
440 Rentals				10,952.00
450 Construction Services				4,132.00
460 Extermination Services				3,168.00
Total Purchased Property Services				\$500,024.00
500 Other Purchased Services				
521 Fire Insurance				29,451.00
522 Automotive Liability Insurance				9,929.00
523 General Property and Liability Insurance				16,940.00
530 Communications				86.00
580 Travel				620.00
Total Other Purchased Services				\$57,026.00
600 Supplies				
610 General Supplies		47,798.00	24,407.00	72,205.00
620 Energy				136,824.00
Total Supplies		\$47,798.00	\$24,407.00	\$209,029.00
700 Property				
752 Capital Equipment – Original and Additional				20,020.00
Total Property				\$20,020.00
800 Other Objects				
810 Dues and Fees				1,147.00
Total Other Objects				\$1,147.00
Total 2600 Operation and Maintenance of Plant Services		\$47,798.00	\$24,407.00	\$1,044,660.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2610 Supervision of Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				12,975.00
Total Personnel Services – Salaries				\$12,975.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				993.00
250 Unemployment Compensation				13.00
Total Personnel Services – Employee Benefits				\$1,006.00
400 Purchased Property Services				
410 Cleaning Services				292,247.00
Total Purchased Property Services				\$292,247.00
500 Other Purchased Services				
580 Travel				575.00
Total Other Purchased Services				\$575.00
600 Supplies				
610 General Supplies		(52.00)		(52.00)
Total Supplies		(\$52.00)		(\$52.00)
Total 2610 Supervision of Operation and Maintenance of Plant Services		(\$52.00)		\$306,751.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				12,975.00
Total Personnel Services – Salaries				\$12,975.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				993.00
250 Unemployment Compensation				13.00
Total Personnel Services – Employee Benefits				\$1,006.00
400 <u>Purchased Property Services</u>				
410 Cleaning Services				292,247.00
Total Purchased Property Services				\$292,247.00
500 <u>Other Purchased Services</u>				
580 Travel				575.00
Total Other Purchased Services				\$575.00
600 <u>Supplies</u>				
610 General Supplies		(52.00)		(52.00)
Total Supplies		(\$52.00)		(\$52.00)
Total 2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision		(\$52.00)		\$306,751.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				139,181.00
Total Personnel Services – Salaries				\$139,181.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				2,668.00
220 Social Security Contributions				10,317.00
230 PSERS Retirement Contributions				48,361.00
260 Workers' Compensation				139.00
270 Group Insurance – Self-Insurance				22,113.00
Total Personnel Services – Employee Benefits				\$83,598.00
300 Purchased Professional and Technical Services				
350 Security / Safety Services				10,559.00
Total Purchased Professional and Technical Services				\$10,559.00
400 Purchased Property Services				
410 Cleaning Services				7,370.00
420 Utility Services				16,054.00
430 Repairs and Maintenance Services				122,444.00
440 Rentals				10,952.00
450 Construction Services				4,132.00
460 Extermination Services				3,168.00
Total Purchased Property Services				\$164,120.00
500 Other Purchased Services				
521 Fire Insurance				29,451.00
523 General Property and Liability Insurance				16,940.00
530 Communications				86.00
Total Other Purchased Services				\$46,477.00
600 Supplies				
610 General Supplies		45,840.00	24,407.00	70,247.00
620 Energy				135,932.00
Total Supplies		\$45,840.00	\$24,407.00	\$206,179.00
700 Property				
752 Capital Equipment – Original and Additional				20,020.00
Total Property				\$20,020.00
800 Other Objects				
810 Dues and Fees				965.00
Total Other Objects				\$965.00
Total 2620 Operation of Buildings Services		\$45,840.00	\$24,407.00	\$671,099.00

General Fund (10)

2630 Care and Upkeep of Grounds Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

410 Cleaning Services

41,695.00

430 Repairs and Maintenance Services

392.00

Total Purchased Property Services

\$42,087.00

600 Supplies

610 General Supplies

1,619.00

1,619.00

620 Energy

46.00

Total Supplies

\$1,619.00

\$1,665.00

Total 2630 Care and Upkeep of Grounds Services

\$1,619.00

\$43,752.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,570.00
Total Purchased Property Services				\$1,570.00
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				9,929.00
580 Travel				45.00
Total Other Purchased Services				\$9,974.00
600 <u>Supplies</u>				
610 General Supplies		391.00		391.00
620 Energy				846.00
Total Supplies		\$391.00		\$1,237.00
800 <u>Other Objects</u>				
810 Dues and Fees				182.00
Total Other Objects				\$182.00
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)		\$391.00		\$12,963.00

General Fund (10)

2660 Safety and Security Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

350 Security / Safety Services

10,095.00

Total Purchased Professional and Technical Services

\$10,095.00

Total 2660 Safety and Security Services

\$10,095.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2800 Support Services – Central				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				306,008.00
Total Personnel Services – Salaries				\$306,008.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				5,942.00
220 Social Security Contributions				22,788.00
230 PSERS Retirement Contributions				103,421.00
260 Workers' Compensation				308.00
270 Group Insurance – Self-Insurance				78,801.00
Total Personnel Services – Employee Benefits				\$211,260.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				366.00
340 Technical Services				7,334.00
390 Other Purchased Professional and Technical Services				685.00
Total Purchased Professional and Technical Services				\$8,385.00
400 Purchased Property Services				
430 Repairs and Maintenance Services				60,212.00
Total Purchased Property Services				\$60,212.00
500 Other Purchased Services				
530 Communications				31,169.00
580 Travel				1,146.00
Total Other Purchased Services				\$32,315.00
600 Supplies				
610 General Supplies				161.00
640 Books and Periodicals				715.00
650 Supplies & Fees – Technology Related			9,275.00	86,534.00
Total Supplies			\$9,275.00	\$87,410.00
700 Property				
752 Capital Equipment – Original and Additional			12,000.00	12,000.00
758 Capitalized Technology Software - Original				8,850.00
766 Capitalized Technology Equipment – Replacement				112,591.00
768 Capitalized Technology Software - Replacement				8,735.00
Total Property			\$12,000.00	\$142,176.00
800 Other Objects				
810 Dues and Fees				225.00
Total Other Objects				\$225.00
Total 2800 Support Services – Central			\$21,275.00	\$847,991.00

General Fund (10)

2810 Planning, Research, Development and Evaluation Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			234,554.00
	Total Personnel Services – Salaries			\$234,554.00
200	<u>Personnel Services – Employee Benefits</u>			
	210 Group Insurance – Contracted Provider			4,771.00
	220 Social Security Contributions			17,438.00
	230 PSERS Retirement Contributions			78,516.00
	260 Workers' Compensation			237.00
	270 Group Insurance – Self-Insurance			69,742.00
	Total Personnel Services – Employee Benefits			\$170,704.00
300	<u>Purchased Professional and Technical Services</u>			
	340 Technical Services			7,334.00
	390 Other Purchased Professional and Technical Services			685.00
	Total Purchased Professional and Technical Services			\$8,019.00
400	<u>Purchased Property Services</u>			
	430 Repairs and Maintenance Services			60,212.00
	Total Purchased Property Services			\$60,212.00
500	<u>Other Purchased Services</u>			
	530 Communications			31,169.00
	580 Travel			1,146.00
	Total Other Purchased Services			\$32,315.00
600	<u>Supplies</u>			
	640 Books and Periodicals			715.00
	650 Supplies & Fees – Technology Related		9,275.00	68,333.00
	Total Supplies		\$9,275.00	\$69,048.00
700	<u>Property</u>			
	752 Capital Equipment – Original and Additional		12,000.00	12,000.00
	758 Capitalized Technology Software - Original			8,850.00
	766 Capitalized Technology Equipment – Replacement			112,591.00
	768 Capitalized Technology Software - Replacement			8,735.00
	Total Property		\$12,000.00	\$142,176.00
	Total 2810 Planning, Research, Development and Evaluation Services		\$21,275.00	\$717,028.00

General Fund (10)

2820 Information Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

26,947.00

Total Personnel Services – Salaries

\$26,947.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

2,061.00

230 PSERS Retirement Contributions

9,415.00

260 Workers' Compensation

27.00

Total Personnel Services – Employee Benefits

\$11,503.00

600 Supplies

650 Supplies & Fees – Technology Related

18,201.00

Total Supplies

\$18,201.00

Total 2820 Information Services

\$56,651.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2829 Other Information Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				26,947.00
Total Personnel Services – Salaries				\$26,947.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				2,061.00
230 PSERS Retirement Contributions				9,415.00
260 Workers' Compensation				27.00
Total Personnel Services – Employee Benefits				\$11,503.00
600 Supplies				
650 Supplies & Fees – Technology Related				18,201.00
Total Supplies				\$18,201.00
Total 2829 Other Information Services				\$56,651.00

General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

44,507.00

Total Personnel Services – Salaries

\$44,507.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,171.00

220 Social Security Contributions

3,289.00

230 PSERS Retirement Contributions

15,490.00

260 Workers' Compensation

44.00

270 Group Insurance – Self-Insurance

9,059.00

Total Personnel Services – Employee Benefits

\$29,053.00

300 Purchased Professional and Technical Services

330 Other Professional Services

366.00

Total Purchased Professional and Technical Services

\$366.00

600 Supplies

610 General Supplies

161.00

Total Supplies

\$161.00

800 Other Objects

810 Dues and Fees

225.00

Total Other Objects

\$225.00

Total 2830 Staff Services

\$74,312.00

General Fund (10)

2831 Supervision of Staff Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

44,507.00

Total Personnel Services – Salaries

\$44,507.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,171.00

220 Social Security Contributions

3,289.00

230 PSERS Retirement Contributions

15,490.00

260 Workers' Compensation

44.00

270 Group Insurance – Self-Insurance

9,059.00

Total Personnel Services – Employee Benefits

\$29,053.00

300 Purchased Professional and Technical Services

330 Other Professional Services

366.00

Total Purchased Professional and Technical Services

\$366.00

600 Supplies

610 General Supplies

161.00

Total Supplies

\$161.00

800 Other Objects

810 Dues and Fees

225.00

Total Other Objects

\$225.00

Total 2831 Supervision of Staff Services

\$74,312.00

General Fund (10)

3000 Operation of Non-Instructional Services

Total

500 Other Purchased Services

510 Student Transportation Services

6,621.00

580 Travel

5,554.00

Total Other Purchased Services

\$12,175.00

600 Supplies

610 General Supplies

29.00

630 Food

412.00

Total Supplies

\$441.00

800 Other Objects

810 Dues and Fees

8,017.00

Total Other Objects

\$8,017.00

Total 3000 Operation of Non-Instructional Services

\$20,633.00

General Fund (10)

3200 Student Activities

Elementary

Secondary

Federal

Total

500 Other Purchased Services

510 Student Transportation Services

6,621.00

580 Travel

5,554.00

Total Other Purchased Services

\$12,175.00

600 Supplies

610 General Supplies

29.00

630 Food

412.00

Total Supplies

\$441.00

800 Other Objects

810 Dues and Fees

8,017.00

Total Other Objects

\$8,017.00

Total 3200 Student Activities

\$20,633.00

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services

16,537.00

Total Purchased Property Services

\$16,537.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$16,537.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
4600 Existing Building Improvement Services				
400 <u>Purchased Property Services</u>				
450 Construction Services				16,537.00
Total Purchased Property Services				\$16,537.00
Total 4600 Existing Building Improvement Services				\$16,537.00

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

900 Other Uses of Funds

939 Other Fund Transfers

1,492,180.00

Total Other Uses of Funds

\$1,492,180.00

Total 5000 Other Expenditures and Financing Uses

\$1,492,180.00

General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

1,492,180.00

Total Other Uses of Funds

\$1,492,180.00

Total 5200 Interfund Transfers – Out

\$1,492,180.00

General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

1,492,180.00

Total Other Uses of Funds

\$1,492,180.00

Total 5230 Capital Projects Fund Transfers

\$1,492,180.00

Other Capital Projects Fund (39)

2000 Support Services

Total

500 Other Purchased Services

549 Other Advertising/Public Relations

4,840.00

Total Other Purchased Services

\$4,840.00

700 Property

752 Capital Equipment – Original and Additional

190,693.00

Total Property

\$190,693.00

800 Other Objects

810 Dues and Fees

30,125.00

Total Other Objects

\$30,125.00

Total 2000 Support Services

\$225,658.00

Other Capital Projects Fund (39)

2600 Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

549 Other Advertising/Public Relations

4,840.00

Total Other Purchased Services

\$4,840.00

700 Property

752 Capital Equipment – Original and Additional

190,693.00

Total Property

\$190,693.00

800 Other Objects

810 Dues and Fees

30,125.00

Total Other Objects

\$30,125.00

Total 2600 Operation and Maintenance of Plant Services

\$225,658.00

Other Capital Projects Fund (39)

2620 Operation of Buildings Services

Elementary

Secondary

Federal

Total

700 Property

752 Capital Equipment – Original and Additional

190,693.00

Total Property

\$190,693.00

Total 2620 Operation of Buildings Services

\$190,693.00

Other Capital Projects Fund (39)

2690 Other Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

549 Other Advertising/Public Relations

4,840.00

Total Other Purchased Services

\$4,840.00

800 Other Objects

810 Dues and Fees

30,125.00

Total Other Objects

\$30,125.00

Total 2690 Other Operation and Maintenance of Plant Services

\$34,965.00

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services 246,583.00

Total Purchased Professional and Technical Services \$246,583.00

400 Purchased Property Services

450 Construction Services 2,369,039.00

Total Purchased Property Services \$2,369,039.00

600 Supplies

610 General Supplies 5,648.00

Total Supplies \$5,648.00

700 Property

762 Capitalized Equipment - Replacement 23,225.00

780 Infrastructure Assets 208,635.00

Total Property \$231,860.00

Total 4000 Facilities Acquisition, Construction and Improvement Services \$2,853,130.00

Other Capital Projects Fund (39)

4200 Existing Site Improvement Services

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

1,220.00

Total Supplies

\$1,220.00

Total 4200 Existing Site Improvement Services

\$1,220.00

Other Capital Projects Fund (39)

4400 Architecture and Engineering Services / Educational Specifications – Improvements

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

246,583.00

Total Purchased Professional and Technical Services

\$246,583.00

Total 4400 Architecture and Engineering Services / Educational Specifications – Improvements

\$246,583.00

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

288,356.00

2,369,039.00

Total Purchased Property Services

\$288,356.00

\$2,369,039.00

600 Supplies

610 General Supplies

4,428.00

Total Supplies

\$4,428.00

700 Property

762 Capitalized Equipment - Replacement

23,225.00

780 Infrastructure Assets

208,635.00

Total Property

\$231,860.00

Total 4600 Existing Building Improvement Services

\$288,356.00

\$2,605,327.00

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1200 Special Programs - Elementary / Secondary	493,891.00				
1300 Vocational Education	4,650,447.00				
1400 Other Instructional Programs - Elementary / Secondary	28,962.00				
1600 Adult Education Programs	37,669.00				
Total Instruction	\$5,210,969.00				
2000 Support Services					
2100 Support Services - Students	703,138.00				
2200 Support Services - Instructional Staff	49,572.00				
2300 Support Services - Administration	1,702,399.00				
2400 Support Services - Pupil Health	43,245.00				
2500 Support Services - Business	544,225.00				
2600 Operation and Maintenance of Plant Services	1,044,660.00				
2800 Support Services - Central	847,991.00				
Total Support Services	\$4,935,230.00				
3000 Operation of Non-Instructional Services					
3200 Student Activities	20,633.00				
Total Operation of Non-Instructional Services	\$20,633.00				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4600 Existing Building Improvement Services	16,537.00				
Total Facilities Acquisition, Construction and Improvement	\$16,537.00				
5000 Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out	1,492,180.00				
Total Other Expenditures and Financing Uses	\$1,492,180.00				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$11,675,549.00				

	<u>Capital Reserve (690. 1850)(31)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1200 Special Programs - Elementary / Secondary					493,891.00
1300 Vocational Education					4,650,447.00
1400 Other Instructional Programs - Elementary / Secondary					28,962.00
1600 Adult Education Programs					37,669.00
Total Instruction					\$5,210,969.00
2000 Support Services					
2100 Support Services - Students					703,138.00
2200 Support Services - Instructional Staff					49,572.00
2300 Support Services - Administration					1,702,399.00
2400 Support Services - Pupil Health					43,245.00
2500 Support Services - Business					544,225.00
2600 Operation and Maintenance of Plant Services		225,658.00			1,270,318.00
2800 Support Services - Central					847,991.00
Total Support Services		\$225,658.00			\$5,160,888.00
3000 Operation of Non-Instructional Services					
3200 Student Activities					20,633.00
Total Operation of Non-Instructional Services					\$20,633.00
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services		1,220.00			1,220.00
4400 Architecture and Engineering Services / Educational Specifications - Improvements		246,583.00			246,583.00
4600 Existing Building Improvement Services		2,605,327.00			2,621,864.00
Total Facilities Acquisition, Construction and Improvement		\$2,853,130.00			\$2,869,667.00
5000 Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					1,492,180.00
Total Other Expenditures and Financing Uses					\$1,492,180.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$3,078,788.00			\$14,754,337.00

1. Current Special Education Expenditures within Function 1000.\r\nSee list of exclusions in the note below. 493,891.00

2. Current Special Education Expenditures within Function 2000.\r\nSee list of exclusions in the note below.

3. 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.

4. 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.

5. 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.

6. Current Special Education Expenditures within Sub-Function 3100.\r\nSee list of exclusions in the note below.

7. Current Special Education Expenditures within Sub-Function 3200.\r\nSee list of exclusions in the note below.

Note: The Current Special Education Expenditure amounts for each line should be calculated as follows:

- * Include the total expenditures for special education costs from all 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				
	211 Medical Insurance			
	212 Dental Insurance	23,550.00	14,642.00	38,192.00
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	427,824.00	376,839.00	804,663.00
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
		FUND TOTAL	\$451,374.00	\$391,481.00
50 Enterprise 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		
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		\$451,374.00	\$391,481.00	\$842,855.00

(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					753,921.00	236,629.00	14,230,000.00	15,220,550.00
2. Additional Debt Incurred During Year					129,000.00			129,000.00
3. Retirements and Repayments					61,974.00	13,967.00	1,215,000.00	1,290,941.00
4. Debt at End of Fiscal Year					820,947.00	222,662.00	13,015,000.00	14,058,609.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					820,947.00	222,662.00	13,015,000.00	14,058,609.00
7. Current Portion P&I - Due within 1 year					30,582.00	51,182.00		81,764.00
8. Interest Paid during current fiscal year								

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

- 1. Debt at Beginning of Fiscal Year
- 2. Additional Debt Incurred During Year
- 3. Retirements and Repayments
- 4. Debt at End of Fiscal Year
- 5. Accreted Interest at End Of Fiscal Year
- 6. Total Debt and Accreted Interest
- 7. Current Portion P&I - Due within 1 year
- 8. Interest Paid during current fiscal year

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund					
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

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

Total Debt Payments - Proprietary Funds

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Compensated Absences		236,629.00		13,967.00	222,662.00	51,182.00	
Other Post-Employment Benefits (OPEB)		753,921.00	129,000.00	61,974.00	820,947.00	30,582.00	
Net Pension Liability		14,230,000.00		1,215,000.00	13,015,000.00		
Totals for Debt Entered:		\$15,220,550.00	\$129,000.00	\$1,290,941.00	\$14,058,609.00	\$81,764.00	