

LEA Name : Tyrone Area SD
Address : 701 Clay Avenue
Tyrone, PA 16686

County : Blair
AUN Number : 108078003
LEA Type : SD

**Annual Financial Report
Accuracy Certification Statement**

For Fiscal Year Ending

6/30/2022

Pennsylvania Department of Education

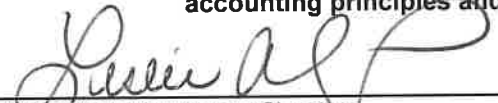
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Office of Comptroller Operations

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

11-22-2022
Date



Board Secretary Signature

11-22-2022
Date

Faith Swanson

Contact Person

fmswanson@tyrone.k12.pa.us

Contact Person E-mail Address

(814)684-0710

Ext :

Contact Person Telephone Number

(814)684-8408

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 : Tyrone Area SD
AUN Number : 108078003
County : Blair

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

12/19/2022
Date

Board Secretary

Signature

12/19/2022
Date

Faith Swanson

Contact Person

fmswanson@tyrone.k12.pa.us

Contact Person E-mail Address

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Tyrone Area School District
701 Clay Avenue
Tyrone, PA 16886

Public

Board Approved
August 14, 2012

Board of School Directors

Superintendent of Schools

Director of Curriculum & Instruction PreK-12

Cyber Coordinator
Literacy Coaches
Technology Coach
K-12

(2) Principals

Deans of Students

Athletic Director

(3) Head Custodians

Custodians

Chairs/Team
Leaders

Teachers
Speech Teachers
Librarian
Nurses
Etc.

Guidance
Counselors
Social Worker

(5) Secretaries
Paraprofessionals

Business
Administrator

Operational Flow Chart

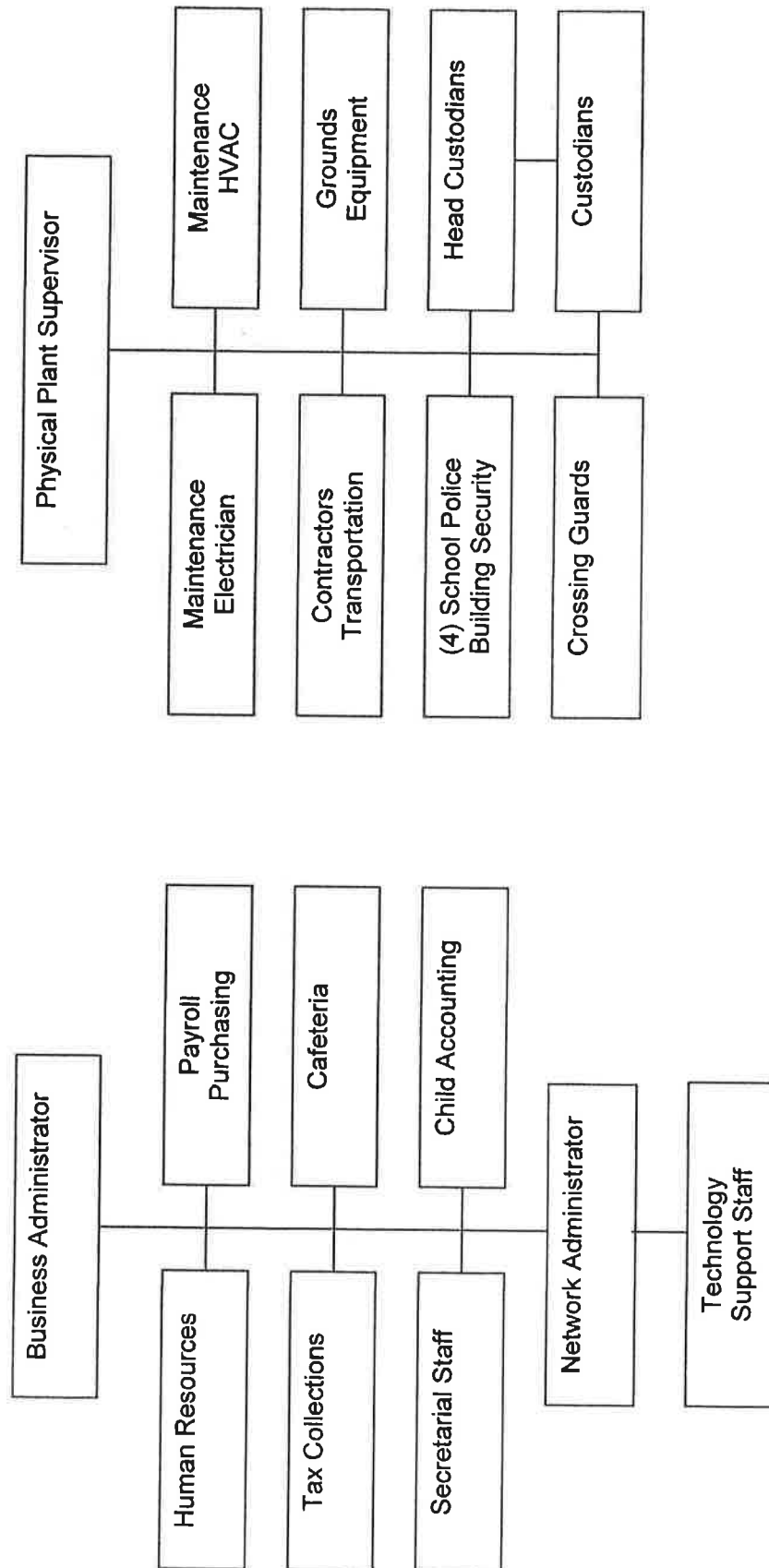
Physical Plant
Supervisor

Operational Flow Chart

School Psychologist
Special Education

Special Education/LEA
Representative K-8
Special Education/LEA
Representative 9-12
Occupational Therapist
PreK-12

- (1) Principal line of responsibility to the director of curriculum in areas of curriculum, instruction and supervision. Administrative, personnel and discipline issues are a direct line to the superintendent.
- (2) Principals = elementary, middle and high school principals. Deans report to the principals. All staff within the buildings report to the respective principal.
- (3) Head custodians are responsible to both the building principals and physical plant supervisor.
- (4) School police are directly responsible to the building principals regarding student and adult issues.
- (5) Secretaries directly report to the assigned administrator.





Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	November 13, 2001
Last Revised	February 12, 2019

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

The primary objectives of implementing the Governmental Accounting Standards Board (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.[\[1\]](#)[\[2\]](#)

Delegation of Responsibility

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

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 independent auditors.

The Business Administrator, in conjunction with the Superintendent, 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".

Legal

1. 24 P.S. 218

2. 24 P.S. 613

Governmental Accounting Standards Board, Statement No. 34

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
50160	SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.	Bond issued in May 2022. No interest due in 2021-22 year. First payment will be made in 2022-23 fiscal year
50410	SESS - 2140 Psychological Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2140: \$32,370.85 Prior Year SESS Schedule 2140: \$169,365.01	Based on actual costs and special education allocation
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2350: \$412.50 Prior Year SESS Schedule 2350: \$0.00	No special education legal fees in prior year.
50460	SESS - 2420 Medical Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2420: \$18,979.72 Prior Year SESS Schedule 2420: \$0.00	Corrected account code for occupational therapist. Prior year was reported under 2490
50480	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. SESS Schedule 2700: \$124,445.96 Prior Year SESS Schedule 2700: \$86,415.17	Figures reflect actual non-public transportation figures. Cost based on transportation formula which is the method for paying contracted carriers.
60139	ICR - Proprietary Expense Detail: Entries in Fund 51 and Object 600 must equal Statement of Revenues, Expenses, and Changes in Net Position (REP) Prop Exp Dtl: Fund 51, Object 600: \$64,914.00 REP: Fund 51, Object 600: \$78,275.00	There is no object 700 on the Statement of Revenues, Expenses, and Changes in Fund Net Position. Object 700 has been included in supplies (600)
60140	ICR - Proprietary Expense Detail: Entries in Fund 51 and Object 700 must equal Statement of Revenues, Expenses, and Changes in Net Position (REP) Prop Exp Dtl: Fund 51, Object 700: \$13,361.00 REP: Fund 51, Object 700: \$0.00	There is no object 700 on the Statement of Revenues, Expenses, and Changes in Fund Net Position. Object 700 has been included in supplies (600)

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	11,107,854				
0110	Investments					
0120	Taxes Receivable	613,325				
0130	Due From Other Funds					
0141	Due From Other Governments	1,634,469				
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	514				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets		\$13,356,162				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$13,356,162				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents		587,873	4,962,574		
0110	Investments		2,874,002			
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			\$3,461,875	\$4,962,574		
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$3,461,875	\$4,962,574		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100	Cash and Cash Equivalents	16,658,301
0110	Investments	2,874,002
0120	Taxes Receivable	613,325
0130	Due From Other Funds	
0141	Due From Other Governments	1,634,469
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	514
0170	Inventories	
0180	Prepaid Expenses (Expenditures)	
0190	Other Current Assets	
Total Assets		\$21,780,611
0910	Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources		\$21,780,611

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Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	198,102				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,743,024				
0462 Payroll Deductions and Withholding	1,743,467				
0480 Unearned Revenues	167,287				
0490 Other Current Liabilities					
Total Liabilities	\$3,851,880				
0950 Deferred Inflows of Resources	428,268				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	1,000,000				
0840 Assigned Fund Balance	6,164,647				
0850 Unassigned Fund Balance	1,911,367				
Total Fund Balances	\$9,076,014				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$13,356,162				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable		2,431	239,307		
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			\$2,431	\$239,307		
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance		3,459,444	4,723,267		
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances			\$3,459,444	\$4,723,267		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$3,461,875	\$4,962,574		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds		
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable	439,840	
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits	1,743,024	
0462 Payroll Deductions and Withholding	1,743,467	
0480 Unearned Revenues	167,287	
0490 Other Current Liabilities		
Total Liabilities	\$4,093,618	
0950 Deferred Inflows of Resources	428,268	
Fund Balances		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	8,182,711	
0830 Committed Fund Balance	1,000,000	
0840 Assigned Fund Balance	6,164,647	
0850 Unassigned Fund Balance	1,911,367	
Total Fund Balances	\$17,258,725	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$21,780,611	

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues						
6000	Revenue from Local Sources	8,414,397				
7000	Revenue from State Sources	16,622,126				
8000	Revenue from Federal Sources	1,968,071				
Total Revenues		\$27,004,594				
Expenditures						
1000	Instruction	16,634,337				
2000	Support Services	9,053,415				
3000	Operation of Non-Instructional Services	556,637				
4000	Facilities Acquisition, Construction and Improvement Services	32,732				
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases					
Total Expenditures		\$26,277,121				
Excess (Deficiency) Of Revenues Over Expenditures		\$727,473				
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	600,000				
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		(\$600,000)				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues						
6000	Revenue from Local Sources		4,074	2,416		
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues			\$4,074	\$2,416		
Expenditures						
1000	Instruction					
2000	Support Services			108,815		
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services		91,840	245,334		
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases					
Total Expenditures			\$91,840	\$354,149		
Excess (Deficiency) Of Revenues Over Expenditures			(\$87,766)	(\$351,733)		
Other Financing Sources (Uses)						
9110	Face Value of Bonds Issued			5,075,000		
9120	Proceeds from Refunding of Bonds					
9130	Bond Premiums					
9200	Proceeds from Extended-Term Financing and Leases					
9300	Interfund Transfers - IN		600,000			
9400	Sale of or Compensation for Loss of Fixed Assets					
9710	Transfers from Component Units					
9720	Transfers from Primary Governments					
9910	Other Financing Sources Not Listed in the 9000 Series					
9990	Insurance Recoveries					
5120	Debt Service – Refunded Bonds					
5150	Bond Discounts					
5200	Interfund Transfers – Out					
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)			\$600,000	\$5,075,000		

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	8,420,887
7000	Revenue from State Sources	16,622,126
8000	Revenue from Federal Sources	1,968,071
Total Revenues		\$27,011,084
Expenditures		
1000	Instruction	16,634,337
2000	Support Services	9,162,230
3000	Operation of Non-Instructional Services	556,637
4000	Facilities Acquisition, Construction and Improvement Services	369,906
5110	Debt Service	
5130	Refund of Prior Year Revenues / Receipts	
5140	Leases	
Total Expenditures		\$26,723,110
Excess (Deficiency) Of Revenues Over Expenditures		\$287,974
Other Financing Sources (Uses)		
9110	Face Value of Bonds Issued	5,075,000
9120	Proceeds from Refunding of Bonds	
9130	Bond Premiums	
9200	Proceeds from Extended-Term Financing and Leases	
9300	Interfund Transfers - IN	600,000
9400	Sale of or Compensation for Loss of Fixed Assets	
9710	Transfers from Component Units	
9720	Transfers from Primary Governments	
9910	Other Financing Sources Not Listed in the 9000 Series	
9990	Insurance Recoveries	
5120	Debt Service – Refunded Bonds	
5150	Bond Discounts	
5200	Interfund Transfers – Out	600,000
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		\$5,075,000

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		\$127,473				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	8,948,541				
Fund Balance - End Of Year		\$9,076,014				

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			\$512,234	\$4,723,267		
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		2,947,210			
Fund Balance - End Of Year			\$3,459,444	\$4,723,267		

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		\$5,362,974
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	11,895,751
Fund Balance - End Of Year		\$17,258,725

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Amounts Expressed in Whole Dollars		<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources						
Current Assets						
0100	Cash and Cash Equivalents	547,366	552,370		1,099,736	
0110	Investments					
0130	Due From Other Funds					
0141	Due From Other Governments	159,554			159,554	
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories	26,805			26,805	
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Current Assets		\$733,725	\$552,370		\$1,286,095	
Noncurrent Assets						
0211	Land					
0212	Site Improvements (Net)					
0220	Buildings and Building Improvements (Net)					
0230	Machinery, Equipment and Furniture (Net)	98,814			98,814	
0250	Construction in Progress					
0260	Long Term Prepayments					
0290	Other Noncurrent Assets					
Total Noncurrent Assets		\$98,814			\$98,814	
0910	Deferred Outflows of Resources	16,900	143,700		160,600	
Total Assets And Deferred Outflows Of Resources		\$849,439	\$696,070		\$1,545,509	

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	4,551	33,738		38,289	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	8,810	11,366		20,176	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	15,175	8,017		23,192	
0490 Other Current Liabilities	883			883	
Total Current Liabilities	\$29,419	\$53,121		\$82,540	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease Obligations					
0540 Accumulated Compensated Absences	7,826			7,826	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	5,000	39,000		44,000	
0570 Net Pension Liability	81,000	676,000		757,000	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$93,826	\$715,000		\$808,826	
Total Liabilities	\$123,245	\$768,121		\$891,366	
0950 Deferred Inflows of Resources	15,100	122,300		137,400	
Net Position					
0791 Net Investment in Capital Assets	98,814			98,814	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	612,280	(194,351)		417,929	
Total Net Position	\$711,094	(\$194,351)		\$516,743	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$849,439	\$696,070		\$1,545,509	

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	188,986			188,986	
0071	Charges for Services		362,763		362,763	
0072	Other Operating Revenue					
Total Operating Revenues		\$188,986	\$362,763		\$551,749	
Operating Expenses						
100	Personnel Services – Salaries	39,768	235,093		274,861	
200	Personnel Services – Employee Benefits	108,059	328,572		436,631	
300	Purchased Professional and Technical Services		2,232		2,232	
400	Purchased Property Services	6,670	22,100		28,770	
500	Other Purchased Services	1,094,706	294		1,095,000	
600	Supplies	78,275	37,642		115,917	
740	Depreciation					
810	Dues and Fees					
880	Refunds of Prior Years' Receipts					
890	Miscellaneous Expenditures					
Total Operating Expenses		\$1,327,478	\$625,933		\$1,953,411	
Operating Income (Loss)		(\$1,138,492)	(\$263,170)		(\$1,401,662)	
Non Operating Revenues (Expenses)						
6500	Earnings on Investments	337	287		624	
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	44,113	49,490		93,603	
8000	Revenue from Federal Sources	1,285,462	166,781		1,452,243	
9990	Insurance Recoveries					
820	Claims and Judgments Against the LEA					
830	Interest					
TOTAL Non Operating Revenues (Expenses)		\$1,329,912	\$216,558		\$1,546,470	
Income (Loss) Before Contributions And Transfers		\$191,420	(\$46,612)		\$144,808	

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	\$191,420	(\$46,612)		\$144,808	
0002 Net Position - Beginning of Fiscal Year	(436,326)	(147,739)		(584,065)	
0003 Accounting Changes / Residual Equity Transfers	956,000			956,000	
Net Position - End Of Year	\$711,094	(\$194,351)		\$516,743	

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	185,000	362,763		547,763	
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	70,076	26,298		96,374	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	1,081,003	345,688		1,426,691	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$966,079)	(\$9,223)		(\$975,302)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000	337	287		624	
0022 Receipts From State Sources - 7000	44,113	57,507		101,620	
0023 Receipts From Federal Sources -8000	1,229,915	166,781		1,396,696	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$1,274,365	\$224,575		\$1,498,940	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930	(13,882)			(13,882)	
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	(\$13,882)			(\$13,882)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500					
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	294,404	215,352		509,756	
0004 Cash and Cash Equivalents Beginning of Year	252,962	337,018		589,980	
Cash and Cash Equivalents at Year End	\$547,366	\$552,370		\$1,099,736	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(1,138,492)	(263,170)		(1,401,662)	
Adjustments					
0051 Depreciation and Net Amortization	13,361			13,361	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	56,805			56,805	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	901			901	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(12,062)			(12,062)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	40,000			40,000	
0064 Deferred Outflows (0910)	151,100	(61,700)		89,400	
0059 Inc (Dec) in Accounts Payable (0400-0450)	544	33,738		34,282	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	233	(6,391)		(6,158)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	(45,000)	187,000		142,000	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	(28,900)	101,300		72,400	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	11,453			11,453	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(16,022)			(16,022)	
0067 Deferred Inflows (0950)					
Total Adjustments	\$172,413	\$253,947		\$426,360	
Cash Provided By (Used for) Total	(\$966,079)	(\$9,223)		(\$975,302)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100	Cash and Cash Equivalents	305,405			117,834
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		\$305,405			\$117,834
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources		\$305,405			\$117,834

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100	Cash and Cash Equivalents			423,239
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				\$423,239
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$423,239

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable	1,950			89
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities	\$1,950			\$89
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	303,455			117,745
0799 Unrestricted Net Position				
Total Net Position	\$303,455			\$117,745
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$305,405			\$117,834

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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			2,039
0430	Contracts Payable			
0450	Short-Term Payables			
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			
Total Liabilities				\$2,039
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			421,200
0799	Unrestricted Net Position			
Total Net Position				\$421,200
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$423,239

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
Additions						
0091 Gifts and Contributions	60,290			133,821		
0095 Net Investment Earnings	495			260		
0092 Other Additions						
Deductions						
0093 Scholarships Awarded	17,510					
0094 Other Deductions				176,914		
Change In Net Position	\$43,275			(\$42,833)		
0006 Net Position – Beginning of Fiscal Year	260,180			160,578		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$303,455			\$117,745		

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Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u> <u>Funds</u>
Additions		
0091	Gifts and Contributions	194,111
0095	Net Investment Earnings	755
0092	Other Additions	
Deductions		
0093	Scholarships Awarded	17,510
0094	Other Deductions	176,914
Change In Net Position		\$442
0006	Net Position – Beginning of Fiscal Year	420,758
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$421,200

	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	5,600,949.00			5,600,949.00
6113 Public Utility Realty Taxes	7,482.00			7,482.00
6114 Payments in Lieu of Current Taxes - State / Local	18,779.00			18,779.00
6151 Current Act 511 Earned Income Taxes	1,731,871.00			1,731,871.00
6411 Delinquent Real Estate Taxes	298,008.00			298,008.00
6451 Delinquent Act 511 Earned Income Taxes	72,892.00			72,892.00
6500 Earnings on Investments	17,883.00			
6700 Revenues from LEA Activities	73,283.00			
6832 Federal IDEA Revenue Received as Pass Through	423,170.00			
6910 Rentals	16,776.00			
6941 Regular Day School Tuition	16,995.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	5,455.00			
6962 Other Services Provided Other Pennsylvania LEAs	8,104.00			
6991 Refunds of a Prior Year Expenditure	26,392.00			
6999 Other Revenues Not Specified Above	96,358.00			
TOTAL Revenue from Local Sources	\$8,414,397.00			\$7,729,981.00

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	9,576,218.00			
7112 Basic Education Funding-Social Security	523,218.00			
7160 Tuition for Orphans Subsidy	56,613.00			
7220 Vocational Education	81,291.00			
7240 Driver Education - Student	1,085.00			
7271 Special Education funds for School-Aged Pupils	1,550,765.00			
7272 Early Intervention	138,875.00			
7291 Educational Assistance Program (Tutoring)	2,109.00			
7292 Pre-K Counts	423,281.00			
7311 Pupil Transportation Subsidy	846,231.00			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,340.00			
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,775.00			
7340 State Property Tax Reduction Allocation	491,226.00			
7505 Ready to Learn Block Grant	308,378.00			
7820 State Share of Retirement Contributions	2,557,721.00			
TOTAL Revenue from State Sources	\$16,622,126.00			

		Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>					
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	556,466.00			
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	74,560.00			
8517	NCLB, Title IV - 21St Century Schools	37,639.00			
8521	Vocational Education - Operating Expenditures	20,290.00			
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	9,696.00			
8741	Elementary and Secondary School Emergency Relief Fund (ESSER)	23,233.00			
8742	Governor's Emergency Education Relief Fund (GEER)	2,489.00			
8743	ESSER II - Elementary and Secondary School Emergency Relief Fund	1,076,716.00			
8744	ARP ESSER - Elementary and Secondary School Emergency Relief Fund	116,267.00			
8746	ARP IDEA	8,804.00			
8748	ARP IDEA Preschool	19,289.00			
8751	ARP ESSER Learning Loss	15,660.00			
8752	ARP ESSER Summer Programs	740.00			
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,067.00			
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,155.00			
TOTAL Revenue from Federal Sources		\$1,968,071.00			
TOTAL FROM ALL SOURCES		\$27,004,594.00	\$7,729,981.00		

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	5,600,949.00					
6113 Public Utility Realty Taxes	7,482.00					
6114 Payments in Lieu of Current Taxes - State / Local	18,779.00					
6151 Current Act 511 Earned Income Taxes	1,731,871.00					
6411 Delinquent Real Estate Taxes	298,008.00					
6451 Delinquent Act 511 Earned Income Taxes	72,892.00					
6500 Earnings on Investments	17,883.00					
6700 Revenues from LEA Activities	73,283.00					
6832 Federal IDEA Revenue Received as Pass Through	423,170.00					
6910 Rentals	16,776.00					
6941 Regular Day School Tuition	16,995.00					
6944 Receipts from Other LEAs in Pennsylvania - Education	5,455.00					
6962 Other Services Provided Other Pennsylvania LEAs	8,104.00					
6991 Refunds of a Prior Year Expenditure	26,392.00					
6999 Other Revenues Not Specified Above	96,358.00					
6000 Total Revenue from Local Sources	\$8,414,397.00					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	9,576,218.00					
7112 Basic Education Funding-Social Security	523,218.00					
7160 Tuition for Orphans Subsidy	56,613.00					
7220 Vocational Education	81,291.00					
7240 Driver Education - Student	1,085.00					
7271 Special Education funds for School-Aged Pupils	1,550,765.00					
7272 Early Intervention	138,875.00					
7291 Educational Assistance Program (Tutoring)	2,109.00					
7292 Pre-K Counts	423,281.00					
7311 Pupil Transportation Subsidy	846,231.00					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,340.00					
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,775.00					
7340 State Property Tax Reduction Allocation	491,226.00					
7505 Ready to Learn Block Grant	308,378.00					
7820 State Share of Retirement Contributions	2,557,721.00					
7000 Total Revenue from State Sources	\$16,622,126.00					
8000 Revenue from Federal Sources						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	556,466.00					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					5,600,949.00
6113 Public Utility Realty Taxes					7,482.00
6114 Payments in Lieu of Current Taxes - State / Local					18,779.00
6151 Current Act 511 Earned Income Taxes					1,731,871.00
6411 Delinquent Real Estate Taxes					298,008.00
6451 Delinquent Act 511 Earned Income Taxes					72,892.00
6500 Earnings on Investments	4,074.00	2,416.00			24,373.00
6700 Revenues from LEA Activities					73,283.00
6832 Federal IDEA Revenue Received as Pass Through					423,170.00
6910 Rentals					16,776.00
6941 Regular Day School Tuition					16,995.00
6944 Receipts from Other LEAs in Pennsylvania - Education					5,455.00
6962 Other Services Provided Other Pennsylvania LEAs					8,104.00
6991 Refunds of a Prior Year Expenditure					26,392.00
6999 Other Revenues Not Specified Above					96,358.00
6000 Total Revenue from Local Sources	\$4,074.00	\$2,416.00			\$8,420,887.00
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					9,576,218.00
7112 Basic Education Funding-Social Security					523,218.00
7160 Tuition for Orphans Subsidy					56,613.00
7220 Vocational Education					81,291.00
7240 Driver Education - Student					1,085.00
7271 Special Education funds for School-Aged Pupils					1,550,765.00
7272 Early Intervention					138,875.00
7291 Educational Assistance Program (Tutoring)					2,109.00
7292 Pre-K Counts					423,281.00
7311 Pupil Transportation Subsidy					846,231.00
7312 Nonpublic and Charter School Pupil Transportation Subsidy					32,340.00
7330 Health Services (Medical, Dental, Nurse, Act 25)					32,775.00
7340 State Property Tax Reduction Allocation					491,226.00
7505 Ready to Learn Block Grant					308,378.00
7820 State Share of Retirement Contributions					2,557,721.00
7000 Total Revenue from State Sources					\$16,622,126.00
8000 Revenue from Federal Sources					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					556,466.00

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
8000 Revenue from Federal Sources						
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	74,560.00					
8517 NCLB, Title IV - 21st Century Schools	37,639.00					
8521 Vocational Education - Operating Expenditures	20,290.00					
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	9,696.00					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	23,233.00					
8742 Governor's Emergency Education Relief Fund (GEER)	2,489.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,076,716.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	116,267.00					
8746 ARP IDEA	8,804.00					
8748 ARP IDEA Preschool	19,289.00					
8751 ARP ESSER Learning Loss	15,660.00					
8752 ARP ESSER Summer Programs	740.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,067.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,155.00					
8000 Total Revenue from Federal Sources	\$1,968,071.00					
9000 Other Financing Sources						
9110 Face Value of Bonds Issued						
9310 General Fund Transfers						
9000 Total Other Financing Sources						
Total From All Sources	\$27,004,594.00					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
8000 Revenue from Federal Sources					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					74,560.00
8517 NCLB, Title IV - 21st Century Schools					37,639.00
8521 Vocational Education - Operating Expenditures					20,290.00
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA					9,696.00
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					23,233.00
8742 Governor's Emergency Education Relief Fund (GEER)					2,489.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					1,076,716.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					116,267.00
8746 ARP IDEA					8,804.00
8748 ARP IDEA Preschool					19,289.00
8751 ARP ESSER Learning Loss					15,660.00
8752 ARP ESSER Summer Programs					740.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					3,067.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					3,155.00
8000 Total Revenue from Federal Sources					\$1,968,071.00
9000 Other Financing Sources					
9110 Face Value of Bonds Issued		5,075,000.00			5,075,000.00
9310 General Fund Transfers	600,000.00				600,000.00
9000 Total Other Financing Sources	\$600,000.00	\$5,075,000.00			\$5,675,000.00
Total From All Sources	\$604,074.00	\$5,077,416.00			\$32,686,084.00

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690. 1850) (31)</u>
Revenue from Local Sources	8,414,397.00					
Revenue from State Sources	16,622,126.00					
Revenue from Federal Sources	1,968,071.00					
Other Financing Sources						
Total From All Sources	\$27,004,594.00					

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	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	4,074.00	2,416.00			8,420,887.00
Revenue from State Sources					16,622,126.00
Revenue from Federal Sources					1,968,071.00
Other Financing Sources	600,000.00	5,075,000.00			5,675,000.00
Total From All Sources	\$604,074.00	\$5,077,416.00			\$32,686,084.00

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	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	11,519,811.89				
1200 Special Programs - Elementary / Secondary	3,186,295.00				
1300 Vocational Education	961,539.00				
1400 Other Instructional Programs - Elementary / Secondary	281,934.00				
1500 Nonpublic School Programs	28,951.00				
1800 Pre-Kindergarten	655,806.00				
Total Instruction	\$16,634,336.89				
2000 <u>Support Services</u>					
2100 Support Services - Students	946,087.00				
2200 Support Services - Instructional Staff	1,726,198.44				
2300 Support Services - Administration	1,847,049.40				
2400 Support Services - Pupil Health	432,498.00				
2500 Support Services - Business	674,375.26				
2600 Operation and Maintenance of Plant Services	2,215,455.07				
2700 Student Transportation Services	1,203,261.00				
2800 Support Services - Central	2,208.00				
2900 Other Support Services	6,283.00				
Total Support Services	\$9,053,415.17				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	551,267.00				
3300 Community Services	5,370.00				
Total Operation of Non-Instructional Services	\$556,637.00				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4200 Existing Site Improvement Services	235.00				
4400 Architecture and Engineering Services / Educational Specifications - Improvements	32,496.94				
4500 Building Acquisition and Construction Services - Original and Additional					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement	\$32,731.94				
5000 <u>Other Expenditures and Financing Uses</u>					
5200 Interfund Transfers - Out	600,000.00				
Total Other Expenditures and Financing Uses	\$600,000.00				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$26,877,121.00				

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	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
1800 Pre-Kindergarten					
Total Instruction					
2000 <u>Support Services</u>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration			70,900.00		
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services			37,915.00		
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services			\$108,815.00		
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4200 Existing Site Improvement Services		950.00	6,027.00		
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4500 Building Acquisition and Construction Services - Original and Additional		2,082.00			
4600 Existing Building Improvement Services		88,808.00	239,307.00		
Total Facilities Acquisition, Construction and Improvement		\$91,840.00	\$245,334.00		
5000 <u>Other Expenditures and Financing Uses</u>					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$91,840.00	\$354,149.00		

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	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	11,519,811.89
1200 Special Programs - Elementary / Secondary	3,186,295.00
1300 Vocational Education	961,539.00
1400 Other Instructional Programs - Elementary / Secondary	281,934.00
1500 Nonpublic School Programs	28,951.00
1800 Pre-Kindergarten	655,806.00
Total Instruction	\$16,634,336.89
2000 <u>Support Services</u>	
2100 Support Services - Students	946,087.00
2200 Support Services - Instructional Staff	1,726,198.44
2300 Support Services - Administration	1,917,949.40
2400 Support Services - Pupil Health	432,498.00
2500 Support Services - Business	674,375.26
2600 Operation and Maintenance of Plant Services	2,253,370.07
2700 Student Transportation Services	1,203,261.00
2800 Support Services - Central	2,208.00
2900 Other Support Services	6,283.00
Total Support Services	\$9,162,230.17
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	551,267.00
3300 Community Services	5,370.00
Total Operation of Non-Instructional Services	\$556,637.00
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4200 Existing Site Improvement Services	7,212.00
4400 Architecture and Engineering Services / Educational Specifications - Improvements	32,496.94
4500 Building Acquisition and Construction Services - Original and Additional	2,082.00
4600 Existing Building Improvement Services	328,115.00
Total Facilities Acquisition, Construction and Improvement	\$369,905.94
5000 <u>Other Expenditures and Financing Uses</u>	
5200 Interfund Transfers - Out	600,000.00
Total Other Expenditures and Financing Uses	\$600,000.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$27,323,110.00

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	11,975,166.00
	Total Federally Funded salaries subject to PSERS withholding	935,038.00

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	556,466.00
	Expenditures Funded with Carry over Title I Funds	
Total	Title I Expenditure Data	\$556,466.00

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	37,639.00
	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)	

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1 .	<u>Current Special Education Expenditures within Function 1000.\r\nSee list of exclusions in the note below.</u>	2,886,283.00
2 .	<u>Current Special Education Expenditures within Function 2000.\r\nSee list of exclusions in the note below.</u>	466,884.96
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>	204,732.00
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>	137,707.00
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>	124,445.96
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	2,320,380.36	159,245.64	2,479,626.00
	212 Dental Insurance	73,139.23	5,020.77	78,160.00
	215 Eye Care Insurance	16,854.92	919.08	17,774.00
	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	\$2,410,374.51	\$165,185.49	\$2,575,560.00
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	18,668.00		18,668.00
	212 Dental Insurance	266.00		266.00
	215 Eye Care Insurance	99.00		99.00
	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	\$19,033.00		\$19,033.00
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$2,429,407.51	\$165,185.49	\$2,594,593.00

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	91,274.89	532,197.28	623,472.17	93,335.39	496,279.61	589,615.00
2140 Psychological Services	169,365.01	29,047.07	198,412.08	32,370.85	172,121.15	204,492.00
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	30,756.64	179,333.02	210,089.66	24,020.27	127,719.73	151,740.00
2260 Instruction and Curriculum Development Services	131,528.63		131,528.63	137,707.00		137,707.00
2350 Legal and Accounting Services		31,678.50	31,678.50	412.50	43,882.50	44,295.00
2420 Medical Services				18,979.72	100,918.28	119,898.00
2440 Nursing Services	40,389.40	235,498.85	275,888.25	35,048.80	186,360.20	221,409.00
2700 Student Transportation Services	86,415.17	1,188,551.18	1,274,966.35	124,445.96	1,078,815.04	1,203,261.00
Total	\$549,729.74	\$2,196,305.90	\$2,746,035.64	\$466,320.49	\$2,206,096.51	\$2,672,417.00

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(PRINCIPAL AMOUNTS ONLY)								
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	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					4,784,000.00	614,904.00	37,768,000.00	43,166,904.00
2. Additional Debt Incurred During Year		5,075,000.00				42,862.00		5,117,862.00
3. Retirements and Repayments					406,000.00		4,571,000.00	4,977,000.00
4. Debt at End of Fiscal Year		5,075,000.00			4,378,000.00	657,766.00	33,197,000.00	43,307,766.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		5,075,000.00			4,378,000.00	657,766.00	33,197,000.00	43,307,766.00
7. Current Portion P&I - Due within 1 year		109,712.00						109,712.00
8. Interest Paid during current fiscal year								

(PRINCIPAL AMOUNTS ONLY)								
<u>PROPRIETARY FUNDS</u>	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					41,000.00	7,508.00	1,574,000.00	1,622,508.00
2. Additional Debt Incurred During Year					3,000.00	318.00		3,318.00
3. Retirements and Repayments							817,000.00	817,000.00
4. Debt at End of Fiscal Year					44,000.00	7,826.00	757,000.00	808,826.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					44,000.00	7,826.00	757,000.00	808,826.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

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

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Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	05/2022		5,075,000.00		5,075,000.00	109,712.00	
Compensated Absences		614,904.00	42,862.00		657,766.00		
Other Post-Employment Benefits (OPEB)		4,784,000.00		406,000.00	4,378,000.00		
Net Pension Liability		37,768,000.00		4,571,000.00	33,197,000.00		
Totals for Debt Entered:		\$43,166,904.00	\$5,117,862.00	\$4,977,000.00	\$43,307,766.00	\$109,712.00	

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Compensated Absences		7,508.00	318.00		7,826.00		
Other Post-Employment Benefits (OPEB)		41,000.00	3,000.00		44,000.00		
Net Pension Liability		1,574,000.00		817,000.00	757,000.00		
Totals for Debt Entered:		\$1,622,508.00	\$3,318.00	\$817,000.00	\$808,826.00		

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General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	1,558,275.00
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$1,558,275.00

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	6,859.00	13,017.00	19,876.00
6 Brick and Mortar Charter Schools	170,531.19	101,481.41	272,012.60
7 Cyber Charter Schools	539,650.81	179,428.59	719,079.40
8 Career and Technology Centers	407,115.00		407,115.00
9 Approved Private Schools		80,215.00	80,215.00
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		1,871.00	1,871.00
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	2,583.00	55,523.00	58,106.00
Section 2 Total	\$1,126,739.00	\$431,536.00	\$1,558,275.00

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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	39,768.00
Total Personnel Services – Salaries		\$39,768.00
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	19,064.00
220	Social Security Contributions	2,201.00
230	PSERS Retirement Contributions	86,794.00
Total Personnel Services – Employee Benefits		\$108,059.00
400	<u>Purchased Property Services</u>	
410	Cleaning Services	6,670.00
Total Purchased Property Services		\$6,670.00
500	<u>Other Purchased Services</u>	
570	Food Service Management	1,094,706.00
Total Other Purchased Services		\$1,094,706.00
600	<u>Supplies</u>	
610	General Supplies	5,129.00
630	Food	56,805.00
650	Supplies & Fees – Technology Related	2,980.00
Total Supplies		\$64,914.00
700	<u>Property</u>	
740	Depreciation	13,361.00
Total Property		\$13,361.00
Total 3000 Operation of Non-Instructional Services		\$1,327,478.00

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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			1,750.00	39,768.00
Total Personnel Services – Salaries			\$1,750.00	\$39,768.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				19,064.00
220 Social Security Contributions			134.00	2,201.00
230 PSERS Retirement Contributions				86,794.00
Total Personnel Services – Employee Benefits			\$134.00	\$108,059.00
400 <u>Purchased Property Services</u>				
410 Cleaning Services				6,670.00
Total Purchased Property Services				\$6,670.00
500 <u>Other Purchased Services</u>				
570 Food Service Management				1,094,706.00
Total Other Purchased Services				\$1,094,706.00
600 <u>Supplies</u>				
610 General Supplies			2,481.00	5,129.00
630 Food				56,805.00
650 Supplies & Fees – Technology Related				2,980.00
Total Supplies			\$2,481.00	\$64,914.00
700 <u>Property</u>				
740 Depreciation				13,361.00
Total Property				\$13,361.00
Total 3100 Food Services			\$4,365.00	\$1,327,478.00

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Child Care Operations Fund (52)

3000 Operation of Non-Instructional Services		<u>Total</u>
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries	235,093.00	
Total Personnel Services – Salaries	\$235,093.00	
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider	2,346.00	
220 Social Security Contributions	17,978.00	
230 PSERS Retirement Contributions	307,602.00	
250 Unemployment Compensation	546.00	
292 Health Savings Accounts	100.00	
Total Personnel Services – Employee Benefits	\$328,572.00	
300 <u>Purchased Professional and Technical Services</u>		
330 Other Professional Services	2,232.00	
Total Purchased Professional and Technical Services	\$2,232.00	
400 <u>Purchased Property Services</u>		
450 Construction Services	22,100.00	
Total Purchased Property Services	\$22,100.00	
500 <u>Other Purchased Services</u>		
580 Travel	294.00	
Total Other Purchased Services	\$294.00	
600 <u>Supplies</u>		
610 General Supplies	37,443.00	
630 Food	199.00	
Total Supplies	\$37,642.00	
Total 3000 Operation of Non-Instructional Services	\$625,933.00	

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Child Care Operations Fund (52)

3300 Community Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			94,250.00	235,093.00
Total Personnel Services – Salaries			\$94,250.00	\$235,093.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,346.00
220 Social Security Contributions			3,605.00	17,978.00
230 PSERS Retirement Contributions			16,574.00	307,602.00
250 Unemployment Compensation				546.00
292 Health Savings Accounts				100.00
Total Personnel Services – Employee Benefits			\$20,179.00	\$328,572.00
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				2,232.00
Total Purchased Professional and Technical Services				\$2,232.00
400 <u>Purchased Property Services</u>				
450 Construction Services			22,100.00	22,100.00
Total Purchased Property Services			\$22,100.00	\$22,100.00
500 <u>Other Purchased Services</u>				
580 Travel				294.00
Total Other Purchased Services				\$294.00
600 <u>Supplies</u>				
610 General Supplies			31,655.00	37,443.00
630 Food			199.00	199.00
Total Supplies			\$31,854.00	\$37,642.00
Total 3300 Community Services			\$168,383.00	\$625,933.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,327,478.00				1,327,478.00
3300 Community Services		625,933.00			625,933.00
Total Operation of Non-Instructional Services	\$1,327,478.00	\$625,933.00			\$1,953,411.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,327,478.00	\$625,933.00			\$1,953,411.00

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Tyrone Area El Sch	7614	3,114.00	564.17	6,964.61	1,261.80	1,479.76	462.04	13,846.38	
	Tyrone Area HS	949	3,429.41	838.71	7,670.04	1,875.82	389.42	698.13	14,901.53	
	Tyrone Area MS	7518	2,557.06	350.92	5,719.00	784.86	436.76	2.38	9,850.98	
Total			9,100.47	1,753.80	20,353.65	3,922.48	2,305.94	1,162.55	38,598.89	