

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

6/30/2020

Pennsylvania Department of Education

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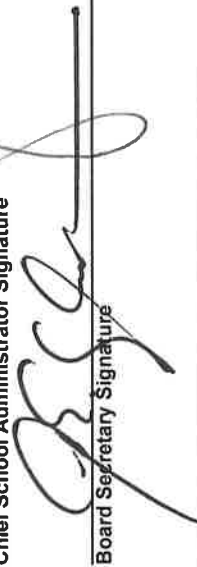
Office of Comptroller Operations

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


Board Secretary Signature

11-23-2020

Date

Nov 23, 2020

Date

John E Clark

Contact Person

jeclark@tyrone.k12.pa.us

Contact Person E-mail Address

(814)684-0710

Ext :4144

Contact Person Telephone Number

Contact Person Fax Number

Audit Certification

Annual Financial Report:

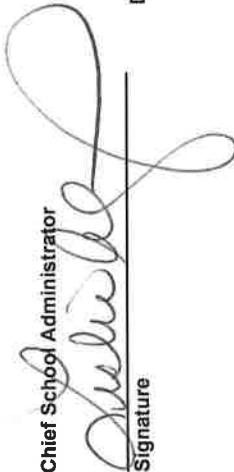
For Fiscal Year Ending 6/30/2020
(Pursuant to PA School Code Section 218(b))

LEA Name : Tyrone Area SD
AUN Number : 108078003
County : Blair

Audit Certification Due:
12/31/2020

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

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

Chief School Administrator

Signature

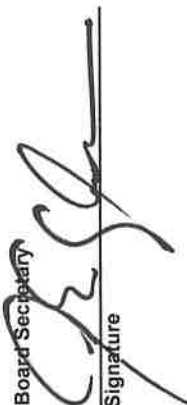
11-23-2020
Date

John E Clark

Contact Person

jeclark@tyrone.k12.pa.us

Contact Person E-mail Address

Board Secretary

Signature

Nov. 23, 2020
Date

(814)684-0710

Contact Person Telephone Number

Ext :4144

Contact Person Fax Number

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

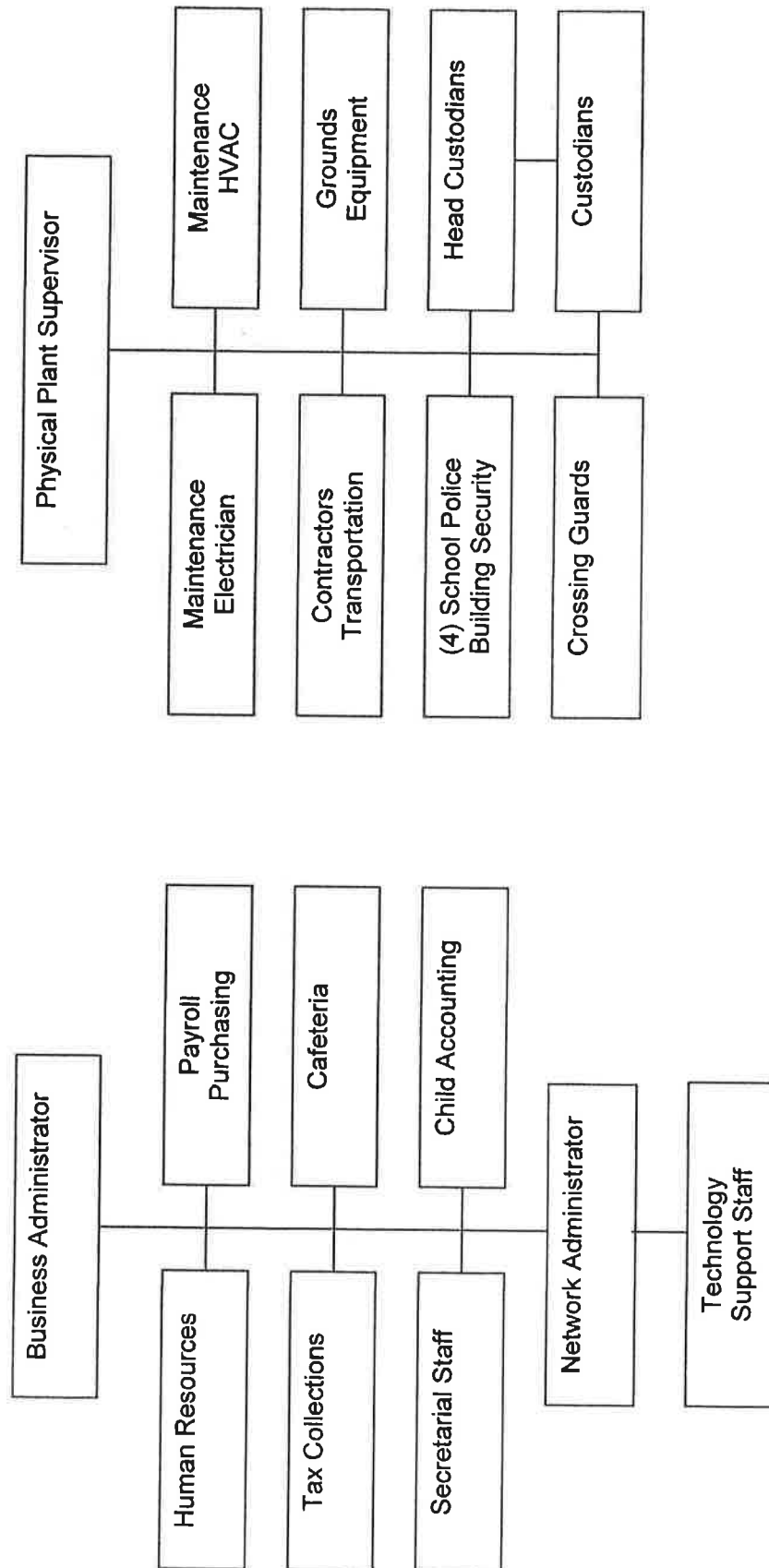
Physical Plant
Supervisor

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

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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	11,064,996				
0110	Investments					
0120	Taxes Receivable	742,084				
0130	Due From Other Funds					
0141	Due From Other Governments	1,554,755				
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	4,217				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets		\$13,366,052				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$13,366,052				

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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		783,352			
0110	Investments		2,382,005			
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			\$3,165,357			
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$3,165,357			

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Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100	Cash and Cash Equivalents	11,848,348
0110	Investments	2,382,005
0120	Taxes Receivable	742,084
0130	Due From Other Funds	
0141	Due From Other Governments	1,554,755
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	4,217
0170	Inventories	
0180	Prepaid Expenses (Expenditures)	
0190	Other Current Assets	
Total Assets		\$16,531,409
0910	Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources		\$16,531,409

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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	187,516				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,696,390				
0462 Payroll Deductions and Withholding	1,777,249				
0480 Unearned Revenues	369,373				
0490 Other Current Liabilities					
Total Liabilities	\$4,030,528				
0950 Deferred Inflows of Resources	521,669				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	1,000,000				
0840 Assigned Fund Balance	5,884,647				
0850 Unassigned Fund Balance	1,929,208				
Total Fund Balances	\$8,813,855				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$13,366,052				

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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		273,852			
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			\$273,852			
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance		2,891,505			
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances			\$2,891,505			
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$3,165,357			

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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	461,368	
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits	1,696,390	
0462 Payroll Deductions and Withholding	1,777,249	
0480 Unearned Revenues	369,373	
0490 Other Current Liabilities		
Total Liabilities	\$4,304,380	
0950 Deferred Inflows of Resources	521,669	
Fund Balances		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	2,891,505	
0830 Committed Fund Balance	1,000,000	
0840 Assigned Fund Balance	5,884,647	
0850 Unassigned Fund Balance	1,929,208	
Total Fund Balances	\$11,705,360	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$16,531,409	

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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	8,172,652				
7000 Revenue from State Sources	16,375,285				
8000 Revenue from Federal Sources	773,028				
Total Revenues	\$25,320,965				
Expenditures					
1000 Instruction	14,629,581				
2000 Support Services	9,049,498				
3000 Operation of Non-Instructional Services	494,903				
4000 Facilities Acquisition, Construction and Improvement Services	6,896				
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts	17				
Total Expenditures	\$24,180,895				
Excess (Deficiency) Of Revenues Over Expenditures	\$1,140,070				
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					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars		<u>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		61,423			
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues			\$61,423			
Expenditures						
1000	Instruction					
2000	Support Services		1,107			
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services		1,436,879			
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
Total Expenditures			\$1,437,986			
Excess (Deficiency) Of Revenues Over Expenditures			(\$1,376,563)			
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					
9300	Interfund Transfers - IN					
9400	Sale of or Compensation for Loss of Fixed Assets					
9710	Transfers from Component Units					
9720	Transfers from Primary Governments					
9910	Other Financing Sources Not Listed in the 9000 Series					
9990	Insurance Recoveries					
5120	Debt Service – Refunded Bonds					
5150	Bond Discounts					
5200	Interfund Transfers – Out					
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)						

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	8,234,075
7000	Revenue from State Sources	16,375,285
8000	Revenue from Federal Sources	773,028
Total Revenues		\$25,382,388
Expenditures		
1000	Instruction	14,629,581
2000	Support Services	9,050,605
3000	Operation of Non-Instructional Services	494,903
4000	Facilities Acquisition, Construction and Improvement Services	1,443,775
5110	Debt Service	
5130	Refund of Prior Year Revenues / Receipts	17
Total Expenditures		\$25,618,881
Excess (Deficiency) Of Revenues Over Expenditures		(\$236,493)
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	
9300	Interfund Transfers - IN	
9400	Sale of or Compensation for Loss of Fixed Assets	
9710	Transfers from Component Units	
9720	Transfers from Primary Governments	
9910	Other Financing Sources Not Listed in the 9000 Series	
9990	Insurance Recoveries	
5120	Debt Service – Refunded Bonds	
5150	Bond Discounts	
5200	Interfund Transfers – Out	
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		

Amounts Expressed in Whole Dollars		<u>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		\$1,140,070				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	7,673,785				
Fund Balance - End Of Year		\$8,813,855				

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			(\$1,376,563)			
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		4,268,068			
Fund Balance - End Of Year			\$2,891,505			

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Special And Extraordinary Items		
9920	Special Items – Gains	
9930	Extraordinary Items – Gains	
5520	Special Items – Losses	
5530	Extraordinary Items – Losses	
Net Change In Fund Balances		(\$236,493)
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	11,941,853
Fund Balance - End Of Year		\$11,705,360

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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	274,539	187,891		462,430	
0110 Investments					
0130 Due From Other Funds	947	4,535		5,482	
0141 Due From Other Governments	36,619			36,619	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	13,168			13,168	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets	115,047			115,047	
Total Current Assets	\$440,320	\$192,426		\$632,746	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)	119,248			119,248	
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)					
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$119,248			\$119,248	
0910 Deferred Outflows of Resources	108,316	111,042		219,358	
Total Assets And Deferred Outflows Of Resources	\$667,884	\$303,468		\$971,352	

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
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	9,886	1,339		11,225	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	8,353	411		8,764	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	13,289			13,289	
0490 Other Current Liabilities	1,650			1,650	
Total Current Liabilities	\$33,178	\$1,750		\$34,928	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	6,842	2,412		9,254	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	5,000	36,000		41,000	
0570 Net Pension Liability	1,064,803	400,360		1,465,163	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,076,645	\$438,772		\$1,515,417	
Total Liabilities	\$1,109,823	\$440,522		\$1,550,345	
0950 Deferred Inflows of Resources	13,542	49,000		62,542	
Net Position					
0791 Net Investment in Capital Assets	119,248			119,248	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(574,729)	(186,054)		(760,783)	
Total Net Position	(\$455,481)	(\$186,054)		(\$641,535)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$667,884	\$303,468		\$971,352	

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	349,262			349,262	
0071 Charges for Services		298,645		298,645	
0072 Other Operating Revenue					
Total Operating Revenues	\$349,262	\$298,645		\$647,907	
Operating Expenses					
100 Personnel Services – Salaries	49,873	302,561		352,434	
200 Personnel Services – Employee Benefits	22,852	110,976		133,828	
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	1,056,295			1,056,295	
600 Supplies	11,704	25,734		37,438	
740 Depreciation	19,486			19,486	
810 Dues and Fees					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,160,210	\$439,271		\$1,599,481	
Operating Income (Loss)	(\$810,948)	(\$140,626)		(\$951,574)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	760	355		1,115	
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	27,667	66,215		93,882	
8000 Revenue from Federal Sources	767,341			767,341	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$795,768	\$66,570		\$862,338	
Income (Loss) Before Contributions And Transfers	(\$15,180)	(\$74,056)		(\$89,236)	

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	(\$15,180)	(\$74,056)		(\$89,236)	
0002 Net Position - Beginning of Fiscal Year	(440,301)	(111,998)		(552,299)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$455,481)	(\$186,054)		(\$641,535)	

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	364,064	294,350		658,414	
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	10,641	402,341		412,982	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	1,059,481	24,895		1,084,376	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$706,058)	(\$132,886)		(\$838,944)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000	760			760	
0022 Receipts From State Sources - 7000	27,667			27,667	
0023 Receipts From Federal Sources -8000	662,264			662,264	
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	\$690,691			\$690,691	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(64,748)			(64,748)	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$64,748)			(\$64,748)	
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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	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	(80,115)	(132,886)		(213,001)	
0004 Cash and Cash Equivalents Beginning of Year					
Cash and Cash Equivalents at Year End	(\$80,115)	(\$132,886)		(\$213,001)	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(810,948)	(140,626)		(951,574)	
Adjustments					
0051 Depreciation and Net Amortization	19,486			19,486	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	75,881			75,881	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	692	(4,295)		(3,603)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	9,501			9,501	
0057 (Inc) Dec in Prepaid Expenses (0180)	(1,368)			(1,368)	
0058 (Inc) Dec in Other Current or Noncurrent Assets	(7,063)			(7,063)	
0064 Deferred Outflows (0910)	(14,000)	28,000		14,000	
0059 Inc (Dec) in Accounts Payable (0400-0450)	9,886	839		10,725	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	300	(16,394)		(16,094)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	(1,000)	(10,000)		(11,000)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	903	(410)		493	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)	11,672			11,672	
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities		10,000		10,000	
0067 Deferred Inflows (0950)					
Total Adjustments	\$104,890	\$7,740		\$112,630	
Cash Provided By (Used for) Total	(\$706,058)	(\$132,886)		(\$838,944)	

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	237,735			129,674
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		\$237,735			\$129,674
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources		\$237,735			\$129,674

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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			367,409
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				\$367,409
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$367,409

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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				
0430 Contracts Payable				
0450 Short-Term Payables	1,000			
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities	\$1,000			
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	236,735			129,674
0799 Unrestricted Net Position				
Total Net Position	\$236,735			\$129,674
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$237,735			\$129,674

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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			1,000
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			
Total Liabilities				\$1,000
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			366,409
0799	Unrestricted Net Position			
Total Net Position				\$366,409
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$367,409

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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	23,539					
0095 Net Investment Earnings	4,023			3,023		
0092 Other Additions						
Deductions						
0093 Scholarships Awarded	17,265					
0094 Other Deductions				3,023		
Change In Net Position	\$10,297					
0006 Net Position – Beginning of Fiscal Year	226,438			129,674		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$236,735			\$129,674		

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Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u>
		<u>Funds</u>
Additions		
0091	Gifts and Contributions	23,539
0095	Net Investment Earnings	7,046
0092	Other Additions	
Deductions		
0093	Scholarships Awarded	17,265
0094	Other Deductions	3,023
Change In Net Position		\$10,297
0006	Net Position – Beginning of Fiscal Year	356,112
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$366,409

	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	5,462,599.28			5,462,599.28
6113 Public Utility Realty Taxes	6,457.41			6,457.41
6114 Payments in Lieu of Current Taxes - State / Local	18,778.99			18,778.99
6151 Current Act 511 Earned Income Taxes	1,604,801.91			1,604,801.91
6411 Delinquent Real Estate Taxes	329,312.66			329,312.66
6451 Delinquent Act 511 Earned Income Taxes	102,152.81			102,152.81
6500 Earnings on Investments	125,712.31			
6700 Revenues from LEA Activities	94,096.00			
6829 State Revenue Received from Other Sources	16,817.47			
6832 Federal IDEA Revenue Received as Pass Through	371,382.63			
6910 Rentals	3,635.00			
6920 Contributions and Donations from Private Sources	750.00			
6941 Regular Day School Tuition	11,589.50			
6962 Other Services Provided Other Pennsylvania LEAs	515.00			
6991 Refunds of a Prior Year Expenditure	10,393.37			
6999 Other Revenues Not Specified Above	13,657.40			
TOTAL Revenue from Local Sources	\$8,172,651.74			\$7,524,103.06

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	9,423,360.00			
7112 Basic Education Funding-Social Security	468,871.00			
7160 Tuition for Orphans Subsidy	14,334.34			
7220 Vocational Education	102,502.73			
7240 Driver Education - Student	2,030.00			
7250 Migratory Children	80.00			
7271 Special Education funds for School-Aged Pupils	1,517,977.08			
7272 Early Intervention	151,860.00			
7292 Pre-K Counts	564,375.00			
7299 Program Revenues Not Listed Previously in the 7200 Series	17,193.18			
7311 Pupil Transportation Subsidy	794,468.51			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,050.00			
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,445.96			
7340 State Property Tax Reduction Allocation	489,585.65			
7505 Ready to Learn Block Grant	308,378.00			
7509 Supplemental Equipment Grants	13,039.13			
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	28,388.16			
7820 State Share of Retirement Contributions	2,395,346.14			
TOTAL Revenue from State Sources	\$16,375,284.88			

Revenue Reported In Current Year				
Revenue from Federal Sources				
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	115,214.27			
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	557,495.40			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	69,458.76			
8517 NCLB, Title IV - 21St Century Schools	10,824.85			
8521 Vocational Education - Operating Expenditures	16,699.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,335.86			
TOTAL Revenue from Federal Sources	\$773,028.14			
TOTAL FROM ALL SOURCES	\$25,320,964.76			\$7,524,103.06

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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	5,462,599.28					
6113 Public Utility Realty Taxes	6,457.41					
6114 Payments in Lieu of Current Taxes - State / Local	18,778.99					
6151 Current Act 511 Earned Income Taxes	1,604,801.91					
6411 Delinquent Real Estate Taxes	329,312.66					
6451 Delinquent Act 511 Earned Income Taxes	102,152.81					
6500 Earnings on Investments	125,712.31					
6700 Revenues from LEA Activities	94,096.00					
6829 State Revenue Received from Other Sources	16,817.47					
6832 Federal IDEA Revenue Received as Pass Through	371,382.63					
6910 Rentals	3,635.00					
6920 Contributions and Donations from Private Sources	750.00					
6941 Regular Day School Tuition	11,589.50					
6962 Other Services Provided Other Pennsylvania LEAs	515.00					
6991 Refunds of a Prior Year Expenditure	10,393.37					
6999 Other Revenues Not Specified Above	13,657.40					
6000 Total Revenue from Local Sources	\$8,172,651.74					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	9,423,360.00					
7112 Basic Education Funding-Social Security	468,871.00					
7160 Tuition for Orphans Subsidy	14,334.34					
7220 Vocational Education	102,502.73					
7240 Driver Education - Student	2,030.00					
7250 Migratory Children	80.00					
7271 Special Education funds for School-Aged Pupils	1,517,977.08					
7272 Early Intervention	151,860.00					
7292 Pre-K Counts	564,375.00					
7299 Program Revenues Not Listed Previously in the 7200 Series	17,193.18					
7311 Pupil Transportation Subsidy	794,468.51					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,050.00					
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,445.96					
7340 State Property Tax Reduction Allocation	489,585.65					
7505 Ready to Learn Block Grant	308,378.00					
7509 Supplemental Equipment Grants	13,039.13					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	28,388.16					

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	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					5,462,599.28
6113 Public Utility Realty Taxes					6,457.41
6114 Payments in Lieu of Current Taxes - State / Local					18,778.99
6151 Current Act 511 Earned Income Taxes					1,604,801.91
6411 Delinquent Real Estate Taxes					329,312.66
6451 Delinquent Act 511 Earned Income Taxes					102,152.81
6500 Earnings on Investments	60,316.00				186,028.31
6700 Revenues from LEA Activities					94,096.00
6829 State Revenue Received from Other Sources					16,817.47
6832 Federal IDEA Revenue Received as Pass Through					371,382.63
6910 Rentals					3,635.00
6920 Contributions and Donations from Private Sources					750.00
6941 Regular Day School Tuition					11,589.50
6962 Other Services Provided Other Pennsylvania LEAs					515.00
6991 Refunds of a Prior Year Expenditure					10,393.37
6999 Other Revenues Not Specified Above	1,107.00				14,764.40
6000 Total Revenue from Local Sources	\$61,423.00				\$8,234,074.74
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					9,423,360.00
7112 Basic Education Funding-Social Security					468,871.00
7160 Tuition for Orphans Subsidy					14,334.34
7220 Vocational Education					102,502.73
7240 Driver Education - Student					2,030.00
7250 Migratory Children					80.00
7271 Special Education funds for School-Aged Pupils					1,517,977.08
7272 Early Intervention					151,860.00
7292 Pre-K Counts					564,375.00
7299 Program Revenues Not Listed Previously in the 7200 Series					17,193.18
7311 Pupil Transportation Subsidy					794,468.51
7312 Nonpublic and Charter School Pupil Transportation Subsidy					50,050.00
7330 Health Services (Medical, Dental, Nurse, Act 25)					33,445.96
7340 State Property Tax Reduction Allocation					489,585.65
7505 Ready to Learn Block Grant					308,378.00
7509 Supplemental Equipment Grants					13,039.13
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					28,388.16

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	2,395,346.14					
7000 Total Revenue from State Sources	\$16,375,284.88					
8000 Revenue from Federal Sources						
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	115,214.27					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	557,495.40					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	69,458.76					
8517 NCLB, Title IV - 21st Century Schools	10,824.85					
8521 Vocational Education - Operating Expenditures	16,699.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,335.86					
8000 Total Revenue from Federal Sources	\$773,028.14					
Total From All Sources	\$25,320,964.76					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					2,395,346.14
7000 Total Revenue from State Sources					\$16,375,284.88
8000 Revenue from Federal Sources					
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government					115,214.27
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					557,495.40
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					69,458.76
8517 NCLB, Title IV - 21st Century Schools					10,824.85
8521 Vocational Education - Operating Expenditures					16,699.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					3,335.86
8000 Total Revenue from Federal Sources					\$773,028.14
Total From All Sources	\$61,423.00				\$25,382,387.76

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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	8,172,651.74					
Revenue from State Sources	16,375,284.88					
Revenue from Federal Sources	773,028.14					
Total From All Sources	\$25,320,964.76					

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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	61,423.00				8,234,074.74
Revenue from State Sources					16,375,284.88
Revenue from Federal Sources					773,028.14
Total From All Sources	\$61,423.00				\$25,382,387.76

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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	9,296,982.28				
1200 Special Programs - Elementary / Secondary	2,908,186.47				
1300 Vocational Education	1,114,770.42				
1400 Other Instructional Programs - Elementary / Secondary	655,933.45				
1800 Pre-Kindergarten	653,708.41				
Total Instruction	\$14,629,581.03				
2000 <u>Support Services</u>					
2100 Support Services - Students	1,108,657.24				
2200 Support Services - Instructional Staff	463,236.34				
2300 Support Services - Administration	1,835,760.79				
2400 Support Services - Pupil Health	370,232.31				
2500 Support Services - Business	655,320.67				
2600 Operation and Maintenance of Plant Services	2,079,989.67				
2700 Student Transportation Services	1,305,318.83				
2800 Support Services - Central	1,143,014.56				
2900 Other Support Services	87,967.59				
Total Support Services	\$9,049,498.00				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	481,303.22				
3300 Community Services	13,600.00				
Total Operation of Non-Instructional Services	\$494,903.22				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4400 Architecture and Engineering Services / Educational Specifications - Improvements	6,596.10				
4500 Building Acquisition and Construction Services - Original and Additional					
4600 Existing Building Improvement Services	300.00				
Total Facilities Acquisition, Construction and Improvement Services	\$6,896.10				
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	16.50				
Total Other Expenditures and Financing Uses	\$16.50				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$24,180,894.85				

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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					
1800 Pre-Kindergarten					
Total Instruction					
2000 <u>Support Services</u>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business			1,106.52		
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services			\$1,106.52		
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>					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4500 Building Acquisition and Construction Services - Original and Additional			1,436,879.00		
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services			\$1,436,879.00		
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$1,437,985.52		

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	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	9,296,982.28
1200 Special Programs - Elementary / Secondary	2,908,186.47
1300 Vocational Education	1,114,770.42
1400 Other Instructional Programs - Elementary / Secondary	655,933.45
1800 Pre-Kindergarten	653,708.41
Total Instruction	\$14,629,581.03
2000 <u>Support Services</u>	
2100 Support Services - Students	1,108,657.24
2200 Support Services - Instructional Staff	463,236.34
2300 Support Services - Administration	1,835,760.79
2400 Support Services - Pupil Health	370,232.31
2500 Support Services - Business	656,427.19
2600 Operation and Maintenance of Plant Services	2,079,989.67
2700 Student Transportation Services	1,305,318.83
2800 Support Services - Central	1,143,014.56
2900 Other Support Services	87,967.59
Total Support Services	\$9,050,604.52
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	481,303.22
3300 Community Services	13,600.00
Total Operation of Non-Instructional Services	\$494,903.22
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4400 Architecture and Engineering Services / Educational Specifications - Improvements	6,596.10
4500 Building Acquisition and Construction Services - Original and Additional	1,436,879.00
4600 Existing Building Improvement Services	300.00
Total Facilities Acquisition, Construction and Improvement Services	\$1,443,775.10
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	16.50
Total Other Expenditures and Financing Uses	\$16.50
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$25,618,880.37

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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	11,213,452.00
	Total Federally Funded salaries subject to PSERS withholding	876,311.52

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	518,104.00
	Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data		\$518,104.00

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	2,292,153.00	111,447.00	2,403,600.00
	212 Dental Insurance	57,347.00	4,102.00	61,449.00
	215 Eye Care Insurance	15,441.00	722.00	16,163.00
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	154,051.00	11,000.00	165,051.00
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$2,518,992.00	\$127,271.00	\$2,646,263.00
50 Enterprise Fund				
	211 Medical Insurance	17,419.00		17,419.00
	212 Dental Insurance	237.00		237.00
	215 Eye Care Insurance	82.00		82.00
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	1,375.00		1,375.00
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$19,113.00		\$19,113.00
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		\$2,538,105.00	\$127,271.00	\$2,665,376.00

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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	122,334.00	260,127.00	382,461.00	140,233.00	297,995.00	438,228.00
2140 Psychological Services	120,245.00	37,005.00	157,250.00	144,102.00	48,034.00	192,136.00
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	81,562.12	94,706.00	176,268.12	77,866.00	91,408.00	169,274.00
2260 Instruction and Curriculum Development Services	85,452.60	138,885.38	224,337.98	96,643.00	157,680.06	254,323.06
2350 Legal and Accounting Services	191.00	14,322.00	14,513.00	184.00	500.50	684.50
2420 Medical Services						
2440 Nursing Services	93,388.00	130,074.00	223,462.00	98,555.00	136,711.00	235,266.00
2700 Student Transportation Services	174,553.00	1,040,654.00	1,215,207.00	181,266.00	1,124,052.00	1,305,318.00
Total	\$677,725.72	\$1,715,773.38	\$2,393,499.10	\$738,849.00	\$1,856,380.56	\$2,595,229.56

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(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year					875,000.00	793,020.00	36,831,837.00	38,499,857.00
2. Additional Debt Incurred During Year					177,000.00		1,015,163.00	1,192,163.00
3. Retirements and Repayments						74,812.00		74,812.00
4. Debt at End of Fiscal Year					1,052,000.00	718,208.00	37,847,000.00	39,617,208.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					1,052,000.00	718,208.00	37,847,000.00	39,617,208.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year						8,761.00	1,476,163.00	1,484,924.00
2. Additional Debt Incurred During Year						903.00	12,654.00	13,557.00
3. Retirements and Repayments						410.00		410.00
4. Debt at End of Fiscal Year						9,254.00	1,488,817.00	1,498,071.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest						9,254.00	1,488,817.00	1,498,071.00
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					

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				

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			
Compensated Absences		793,020.00		74,812.00	718,208.00			
Other Post-Employment Benefits (OPEB)		875,000.00	177,000.00		1,052,000.00			
Net Pension Liability		36,831,837.00	1,015,163.00		37,847,000.00			
Totals for Debt Entered:		\$38,499,857.00	\$1,192,163.00	\$74,812.00	\$39,617,208.00			

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		8,761.00	903.00	410.00	9,254.00			
Net Pension Liability		1,476,163.00	12,654.00		1,488,817.00			
Totals for Debt Entered:		\$1,484,924.00	\$13,557.00	\$410.00	\$1,498,071.00			

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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	1,084,911.29
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	6,672.47
Section 1 Total	\$1,091,583.76

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	23,775.30	81,961.20	105,736.50
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	14,137.98	22,093.01	36,230.99
6 Brick and Mortar Charter Schools	232,242.62	68,436.51	300,679.13
7 Cyber Charter Schools	123,169.91	154,111.35	277,281.26
8 Career and Technology Centers	318,368.16	43,413.84	361,782.00
9 Approved Private Schools		6,672.47	6,672.47
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	2,464.80	736.61	3,201.41
Section 2 Total	\$714,158.77	\$377,424.99	\$1,091,583.76

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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		1,599,620.00	4,995,982.00	626,955.00	759,888.00	7,700.00	7,990,145.00	
	Tyrone Area HS	949		1,721,565.00	4,245,322.00	545,721.00	122,155.00	11,799.00	6,646,562.00	
	Tyrone Area MS	7518		1,091,779.00	3,999,559.00	501,210.00	149,355.00	9,210.00	5,751,113.00	
Total				4,412,964.00	13,240,863.00	1,673,886.00	1,031,398.00	28,709.00	20,387,820.00	