

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

6/30/2019

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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



Chief School Administrator Signature



Board Secretary Signature

11-22-19

Date

11/22/2019

Date

John Clark

(814)684-0710

Ext :

Contact Person

Contact Person Telephone Number

jeclark@tyrone.k12.pa.us

Contact Person E-mail Address

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2019

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

LEA Name : Tyrone Area SD

AUN Number : 108078003

County : Blair

Audit Certification Due:
12/31/2019

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: Nov 22 2019
Date

Auditing Firm:

Boyer & Ritter

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 on the date referenced is materially consistent with the audited financial statements.

Chief School Administrator

[Signature]
Signature

11-22-19
Date

John Clark

Contact Person

jeclark@tyrone.k12.pa.us

Contact Person E-mail Address

Board Secretary

[Signature]
Signature

11/22/2019
Date

(814)684-0710

Ext :

Contact Person Telephone Number

Contact Person Fax Number

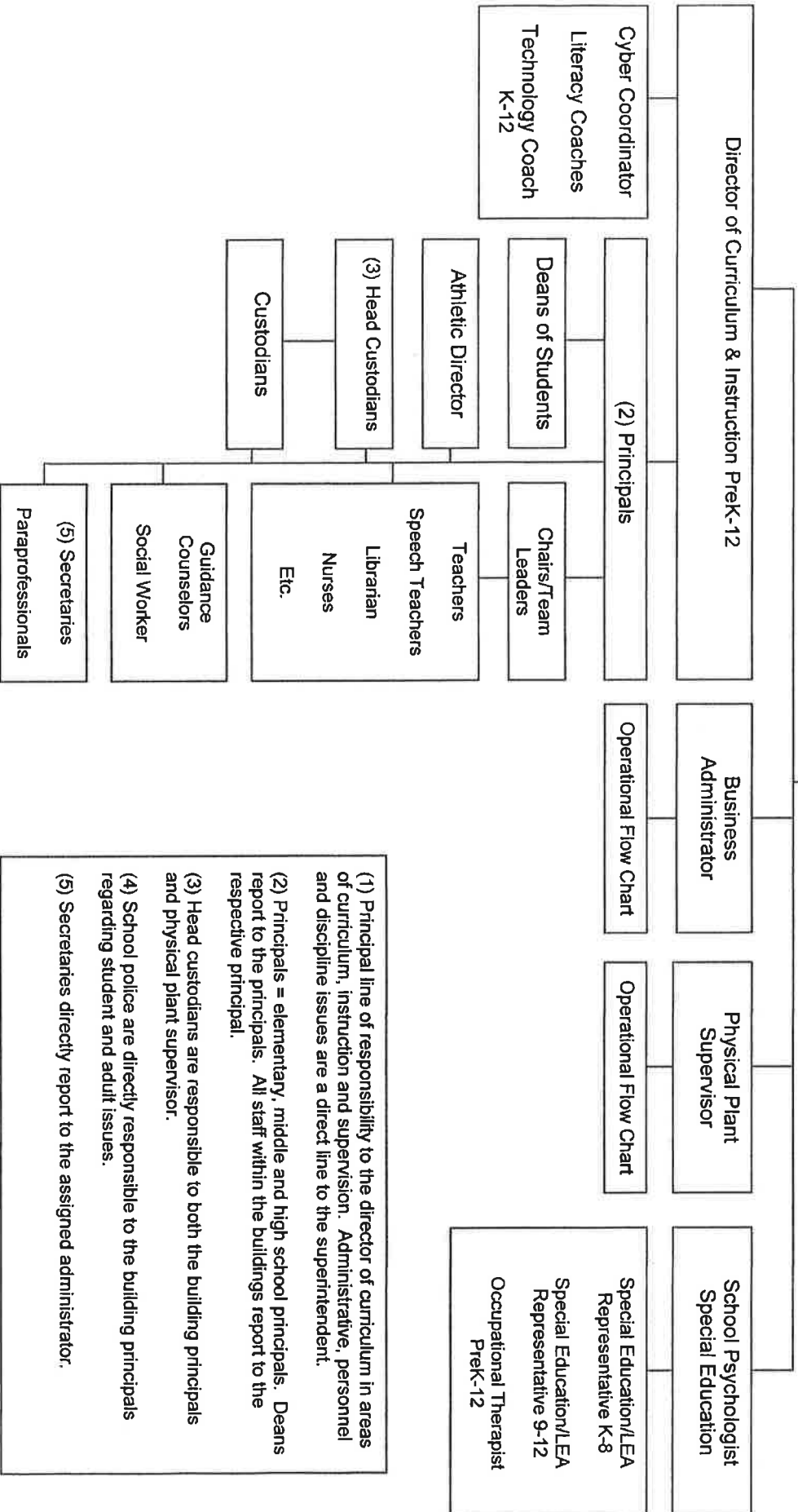
Tyrone Area School District
 701 Clay Avenue
 Tyrone, PA 16686

Public

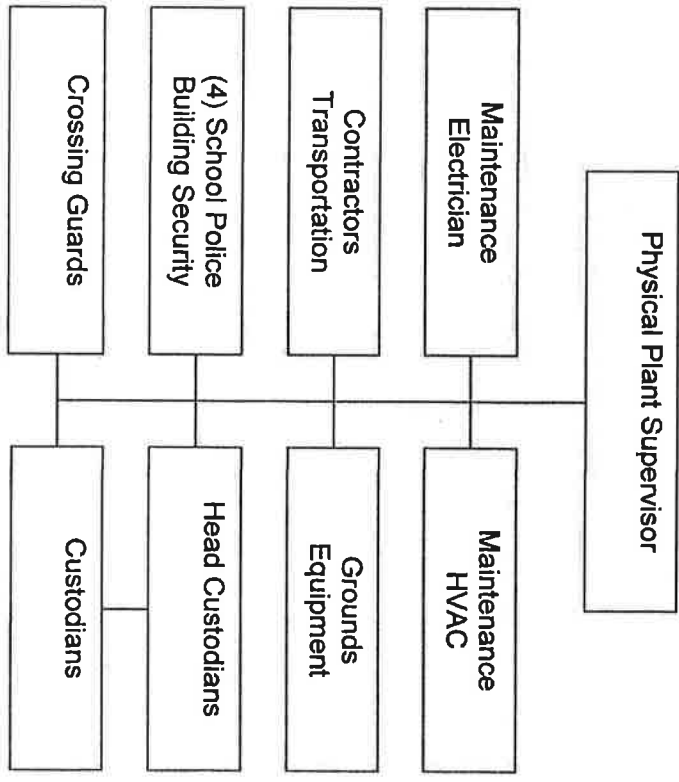
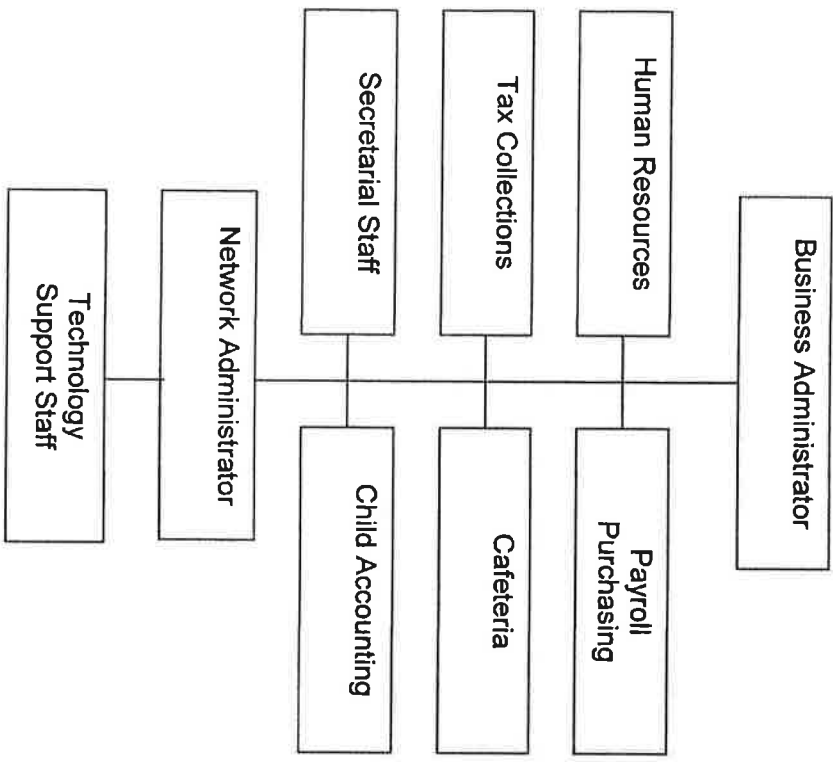
Board of School Directors

Superintendent of Schools

Board Approved
 August 14, 2012



- (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.



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
41162	Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits. Please verify following fund and function codes: Fund 10 Function 2910;	Confirming that no salaries or benefits were paid out under the 2910 code

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:34:39 AM

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	9,177,976				
0110	Investments					
0120	Taxes Receivable	759,317				
0130	Due From Other Funds	31,569				
0141	Due From Other Governments	1,658,912				
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		\$11,627,774				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$11,627,774				

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:34:39 AM

Amounts Expressed in Whole Dollars		<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>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	1,096,085				10,274,061
0110	Investments	3,325,169				3,325,169
0120	Taxes Receivable					759,317
0130	Due From Other Funds					31,569
0141	Due From Other Governments					1,658,912
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		\$4,421,254				\$16,049,028
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$4,421,254				\$16,049,028

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:34:39 AM

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</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	76,873				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,670,354				
0462	Payroll Deductions and Withholding	1,547,383				
0480	Unearned Revenues	121,206				
0490	Other Current Liabilities	7,500				
Total Liabilities		\$3,423,316				
0950	Deferred Inflows of Resources	530,673				
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	789,138				
Total Fund Balances		\$7,673,785				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$11,627,774				

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:34:39 AM

Amounts Expressed in Whole Dollars		<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>	<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	153,186				230,059
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					1,670,354
0462	Payroll Deductions and Withholding					1,547,383
0480	Unearned Revenues					121,206
0490	Other Current Liabilities					7,500
Total Liabilities		\$153,186				\$3,576,502
0950	Deferred Inflows of Resources					530,673
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance	4,268,068				4,268,068
0830	Committed Fund Balance					1,000,000
0840	Assigned Fund Balance					5,884,647
0850	Unassigned Fund Balance					789,138
Total Fund Balances		\$4,268,068				\$11,941,853
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$4,421,254				\$16,049,028

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:34:48 AM

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Revenues						
6000	Revenue from Local Sources	7,985,996				
7000	Revenue from State Sources	16,143,765				
8000	Revenue from Federal Sources	703,388				
Total Revenues		\$24,833,149				
Expenditures						
1000	Instruction	14,927,323				
2000	Support Services	8,734,265				
3000	Operation of Non-Instructional Services	529,457				
4000	Facilities Acquisition, Construction and Improvement Services	35,689				
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
Total Expenditures		\$24,226,734				
Excess (Deficiency) Of Revenues Over Expenditures		\$606,415				
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	1,264,647				
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		(\$1,264,647)				

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:34:48 AM

Amounts Expressed in Whole Dollars	<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>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources	73,715				8,059,711
7000 Revenue from State Sources					16,143,765
8000 Revenue from Federal Sources					703,388
Total Revenues	\$73,715				\$24,906,864
Expenditures					
1000 Instruction					14,927,323
2000 Support Services	2,552				8,736,817
3000 Operation of Non-Instructional Services					529,457
4000 Facilities Acquisition, Construction and Improvement Services	1,614,285				1,649,974
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$1,616,837				\$25,843,571
Excess (Deficiency) Of Revenues Over Expenditures	(\$1,543,122)				(\$936,707)
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	1,264,647				1,264,647
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					1,264,647
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$1,264,647				\$0

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690,</u> <u>1850)</u> <u>(31)</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		(\$658,232)				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	8,332,016				
Fund Balance - End Of Year		\$7,673,784				

Amounts Expressed in Whole Dollars		<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>	<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		(\$278,475)				(\$936,707)
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	4,546,543				12,878,559
Fund Balance - End Of Year		\$4,268,068				\$11,941,852

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:34:52 AM

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	339,287	254,207		593,494	
0110 Investments					
0130 Due From Other Funds	1,639	240		1,879	
0141 Due From Other Governments	7,423			7,423	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	22,669			22,669	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets	113,679			113,679	
Total Current Assets	\$484,697	\$254,447		\$739,144	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)	89,353			89,353	
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	\$89,353			\$89,353	
0910 Deferred Outflows of Resources	94,316	139,042		233,358	
Total Assets And Deferred Outflows Of Resources	\$668,366	\$393,489		\$1,061,855	

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:34:52 AM

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		500		500	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	8,053	16,805		24,858	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	1,617			1,617	
0490 Other Current Liabilities	9,713			9,713	
Total Current Liabilities	\$19,383	\$17,305		\$36,688	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	5,939	2,822		8,761	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	5,000	35,000		40,000	
0570 Net Pension Liability	1,065,803	410,360		1,476,163	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,076,742	\$448,182		\$1,524,924	
Total Liabilities	\$1,096,125	\$465,487		\$1,561,612	
0950 Deferred Inflows of Resources	12,542	40,000		52,542	
Net Position					
0791 Net Investment in Capital Assets	89,353			89,353	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(529,654)	(111,998)		(641,652)	
Total Net Position	(\$440,301)	(\$111,998)		(\$552,299)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$668,366	\$393,489		\$1,061,855	

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	470,827			470,827	
0071 Charges for Services		433,726		433,726	
0072 Other Operating Revenue					
Total Operating Revenues	\$470,827	\$433,726		\$904,553	
Operating Expenses					
100 Personnel Services – Salaries	49,356	311,526		360,882	
200 Personnel Services – Employee Benefits	32,904	133,512		166,416	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	1,082,560			1,082,560	
500 Other Purchased Services					
600 Supplies	20,063	15,427		35,490	
740 Depreciation	17,644			17,644	
810 Dues and Fees					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,202,527	\$460,465		\$1,662,992	
Operating Income (Loss)	(\$731,700)	(\$26,739)		(\$758,439)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	1,360	516		1,876	
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	43,179	69,136		112,315	
8000 Revenue from Federal Sources	683,644			683,644	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$728,183	\$69,652		\$797,835	
Income (Loss) Before Contributions And Transfers	(\$3,517)	\$42,913		\$39,396	

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	(\$3,517)	\$42,913		\$39,396	
0002 Net Position - Beginning of Fiscal Year	(436,784)	(154,911)		(591,695)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$440,301)	(\$111,998)		(\$552,299)	

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:35:09 AM

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	467,872	433,486		901,358	
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	23	426,802		426,825	
0016	Cash Payments For Insurance Claims					
0017	Cash Payments To Suppliers For Goods and Services	1,117,388	14,927		1,132,315	
0018	Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities		(\$649,539)	(\$8,243)		(\$657,782)	
Cash Flows From Non-Capital Financing Activities						
0021	Receipts From Local Sources - 6000	1,360			1,360	
0022	Receipts From State Sources - 7000	71,953			71,953	
0023	Receipts From Federal Sources -8000	647,572			647,572	
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		\$720,885			\$720,885	
Cash Flows From Capital and Related Financing Activities						
0031	Payments For Fac Acq, Const, and Imp - 4000	62,430			62,430	
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		\$62,430			\$62,430	
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					

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:35:09 AM

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:35:09 AM

	<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	133,776	(8,243)		125,533	
0004 Cash and Cash Equivalents Beginning of Year					
Cash and Cash Equivalents at Year End	\$133,776	(\$8,243)		\$125,533	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(731,700)	(26,739)		(758,439)	
Adjustments					
0051 Depreciation and Net Amortization	17,644			17,644	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	70,909			70,909	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(3,480)	(240)		(3,720)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	3,206			3,206	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	(2,370)			(2,370)	
0064 Deferred Outflows (0910)	12,000	45,000		57,000	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(11,949)	500		(11,449)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	1,632	723		2,355	
0065 Inc (Dec) in Net Pension Liabilities (0570)	(3,000)	(28,000)		(31,000)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	696	513		1,209	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)	(3,127)			(3,127)	
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$82,161	\$18,496		\$100,657	
Cash Provided By (Used for) Total	(\$649,539)	(\$8,243)		(\$657,782)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:35:12 AM

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>Activity</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	238,716			98,741
0110 Investments				
0130 Due From Other Funds				19,778
0147 Due from Component Unit				
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	\$238,716			\$118,519
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$238,716			\$118,519

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:35:12 AM

Amounts Expressed in Whole Dollars		<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100	Cash and Cash Equivalents				337,457
0110	Investments				
0130	Due From Other Funds				19,778
0147	Due from Component Unit				
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					\$357,235
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources					\$357,235

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:35:12 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				118,519
0430 Contracts Payable				
0450 Short-Term Payables	12,278			
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities	\$12,278			\$118,519
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	226,438			
0799 Unrestricted Net Position				
Total Net Position	\$226,438			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$238,716			\$118,519

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:35:12 AM

Amounts Expressed in Whole Dollars		<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Unit				
0420	Accounts Payable				118,519
0430	Contracts Payable				
0450	Short-Term Payables				12,278
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholding				
0480	Unearned Revenues				
0490	Other Current Liabilities				
Total Liabilities					\$130,797
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				226,438
0799	Unrestricted Net Position				
Total Net Position					\$226,438
Total Liabilities, Deferred Inflows Of Resources And Net Position					\$357,235

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:35:14 AM

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>Discrete Component</u> <u>Units</u> <u>(98)</u>	<u>Discrete Component</u> <u>Units</u> <u>(99)</u>	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions	41,654					41,654
0092 Other Additions	4,286					4,286
Deductions						
0093 Scholarships Awarded	16,285					16,285
0094 Other Deductions						
Change In Net Position	\$29,655					\$29,655
0006 Net Position – Beginning of Fiscal Year	196,783					196,783
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$226,438					\$226,438

	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	5,271,127.65			5,271,127.65
6113 Public Utility Realty Taxes	7,031.81			7,031.81
6114 Payments in Lieu of Current Taxes - State / Local	18,778.99			18,778.99
6151 Current Act 511 Earned Income Taxes	1,620,516.23			1,620,516.23
6411 Delinquent Real Estate Taxes	321,221.08			321,221.08
6451 Delinquent Act 511 Earned Income Taxes	57,625.34			57,625.34
6500 Earnings on Investments	144,949.64			
6700 Revenues from LEA Activities	93,532.00			
6829 State Revenue Received from Other Sources	9,388.84			
6832 Federal IDEA Revenue Received as Pass Through	384,107.29			
6910 Rentals	5,885.00			
6920 Contributions and Donations from Private Sources	500.00			
6941 Regular Day School Tuition	23,058.84			
6943 Adult Education Tuition	16,755.09			
6991 Refunds of a Prior Year Expenditure	11,518.20			
TOTAL Revenue from Local Sources	\$7,985,996.00			\$7,296,301.10

	Revenue Reported In Current Year			
Revenue from State Sources				
7110 Basic Education Funding	9,293,600.08			
7160 Tuition for Orphans Subsidy	25,600.56			
7220 Vocational Education	75,656.55			
7240 Driver Education - Student	1,995.00			
7271 Special Education funds for School-Aged Pupils	1,502,640.72			
7272 Early Intervention	167,227.00			
7292 Pre-K Counts	548,250.00			
7311 Pupil Transportation Subsidy	799,551.57			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	45,045.00			
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,843.43			
7340 State Property Tax Reduction Allocation	490,100.57			
7361 School Safety and Security Grants	37,621.00			
7505 Ready to Learn Block Grant	308,378.00			
7509 Supplemental Equipment Grants	7,019.05			
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	26,500.73			
7810 State Share of Social Security and Medicare Taxes	491,369.93			
7820 State Share of Retirement Contributions	2,288,366.10			
TOTAL Revenue from State Sources	\$16,143,765.29			

Revenue Reported				
<u>In Current Year</u>				
<u>Revenue from Federal Sources</u>				
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	3,959.39			
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,504.12			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	76,046.02			
8517 NCLB, Title IV - 21St Century Schools	30,797.70			
8521 Vocational Education - Operating Expenditures	20,037.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	2,044.16			
TOTAL Revenue from Federal Sources	\$703,388.39			
TOTAL FROM ALL SOURCES	\$24,833,149.68			\$7,296,301.10

Revenue from Local Sources	7,985,996.00
Revenue from State Sources	16,143,765.29
Revenue from Federal Sources	703,388.39
Other Financing Sources	
TOTAL FROM ALL SOURCES	\$24,833,149.68

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:35:46 AM

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	9,240,420.62				
1200 Special Programs - Elementary / Secondary	3,274,829.82				
1300 Vocational Education	971,524.25				
1400 Other Instructional Programs - Elementary / Secondary	837,072.37				
1800 Pre-Kindergarten	603,475.94				
Total Instruction	\$14,927,323.00				
2000 Support Services					
2100 Support Services - Students	1,074,028.06				
2200 Support Services - Instructional Staff	595,110.03				
2300 Support Services - Administration	1,711,386.46				
2400 Support Services - Pupil Health	324,739.57				
2500 Support Services - Business	642,322.67				
2600 Operation and Maintenance of Plant Services	2,215,103.64				
2700 Student Transportation Services	1,239,765.75				
2800 Support Services - Central	950,512.06				
2900 Other Support Services	(18,703.24)				
Total Support Services	\$8,734,265.00				
3000 Operation of Non-Instructional Services					
3200 Student Activities	519,594.50				
3300 Community Services	9,862.50				
Total Operation of Non-Instructional Services	\$529,457.00				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services	14,500.00				
4500 Building Acquisition and Construction Services - Original and Additional					
4600 Existing Building Improvement Services	21,189.00				
Total Facilities Acquisition, Construction and Improvement Services	\$35,689.00				
5000 Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out	1,264,647.00				
Total Other Expenditures and Financing Uses	\$1,264,647.00				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$25,491,381.00				

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:35:46 AM

	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1800 Pre-Kindergarten					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business			2,551.66		
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services			\$2,551.66		
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4500 Building Acquisition and Construction Services - Original and Additional			1,614,285.00		
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services			\$1,614,285.00		
5000 Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$1,616,836.66		

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:35:46 AM

	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	9,240,420.62
1200 Special Programs - Elementary / Secondary	3,274,829.82
1300 Vocational Education	971,524.25
1400 Other Instructional Programs - Elementary / Secondary	837,072.37
1800 Pre-Kindergarten	603,475.94
Total Instruction	\$14,927,323.00
2000 <u>Support Services</u>	
2100 Support Services - Students	1,074,028.06
2200 Support Services - Instructional Staff	595,110.03
2300 Support Services - Administration	1,711,386.46
2400 Support Services - Pupil Health	324,739.57
2500 Support Services - Business	644,874.33
2600 Operation and Maintenance of Plant Services	2,215,103.64
2700 Student Transportation Services	1,239,765.75
2800 Support Services - Central	950,512.06
2900 Other Support Services	(18,703.24)
Total Support Services	\$8,736,816.66
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	519,594.50
3300 Community Services	9,862.50
Total Operation of Non-Instructional Services	\$529,457.00
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4200 Existing Site Improvement Services	14,500.00
4500 Building Acquisition and Construction Services - Original and Additional	1,614,285.00
4600 Existing Building Improvement Services	21,189.00
Total Facilities Acquisition, Construction and Improvement Services	\$1,649,974.00
5000 <u>Other Expenditures and Financing Uses</u>	
5200 Interfund Transfers - Out	1,264,647.00
Total Other Expenditures and Financing Uses	\$1,264,647.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$27,108,217.66

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:35:57 AM

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	8,942,519.74
	Total Federally Funded salaries subject to PSERS withholding	783,757.99

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	366,290.68
	Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data		\$366,290.68

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	1,835,085.00	89,756.00	1,924,841.00
	212 Dental Insurance	50,701.00	3,988.00	54,689.00
	215 Eye Care Insurance	12,474.00	660.00	13,134.00
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	206,978.00	9,500.00	216,478.00
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$2,105,238.00	\$103,904.00	\$2,209,142.00
50 Enterprise Fund				
	211 Medical Insurance	23,925.00		23,925.00
	212 Dental Insurance	410.00		410.00
	215 Eye Care Insurance	107.00		107.00
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	100.00		100.00
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$24,542.00		\$24,542.00
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		\$2,129,780.00	\$103,904.00	\$2,233,684.00

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:36:04 AM

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	125,664.00	443,175.00	568,839.00	122,334.00	260,127.00	382,461.00
2140 Psychological Services	128,784.03	27,001.00	155,785.03	120,245.00	37,005.00	157,250.00
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	82,483.00	82,483.00	164,966.00	81,562.12	94,706.00	176,268.12
2260 Instruction and Curriculum Development Services	131,004.00	201,283.16	332,287.16	85,452.60	138,885.38	224,337.98
2350 Legal and Accounting Services	138.00	7,801.50	7,939.50	191.00	14,322.00	14,513.00
2420 Medical Services						
2440 Nursing Services	101,999.00	159,509.45	261,508.45	93,388.00	130,074.00	223,462.00
2700 Student Transportation Services	168,237.00	1,033,457.00	1,201,694.00	174,553.00	1,040,654.00	1,215,207.00
Total	\$738,309.03	\$1,954,710.11	\$2,693,019.14	\$677,725.72	\$1,715,773.38	\$2,393,499.10

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:36:09 AM

(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					804,000.00	785,858.00	39,313,000.00	40,902,858.00
2. Additional Debt Incurred During Year					71,000.00	7,162.00		78,162.00
3. Retirements and Repayments							2,481,163.00	2,481,163.00
4. Debt at End of Fiscal Year					875,000.00	793,020.00	36,831,837.00	38,499,857.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					875,000.00	793,020.00	36,831,837.00	38,499,857.00
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						7,552.00	1,507,163.00	1,514,715.00
2. Additional Debt Incurred During Year						1,209.00		1,209.00
3. Retirements and Repayments							31,000.00	31,000.00
4. Debt at End of Fiscal Year						8,761.00	1,476,163.00	1,484,924.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest						8,761.00	1,476,163.00	1,484,924.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:36:09 AM

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

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:36:09 AM

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		785,858.00	7,162.00		793,020.00			
Other Post-Employment Benefits (OPEB)		804,000.00	71,000.00		875,000.00			
Net Pension Liability		39,313,000.00		2,481,163.00	36,831,837.00			
Totals for Debt Entered:		\$40,902,858.00	\$78,162.00	\$2,481,163.00	\$38,499,857.00			

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		7,552.00	1,209.00		8,761.00			
Net Pension Liability		1,507,163.00		31,000.00	1,476,163.00			
Totals for Debt Entered:		\$1,514,715.00	\$1,209.00	\$31,000.00	\$1,484,924.00			

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:36:13 AM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	1,175,162.56
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	1,100.56
Section 1 Total	\$1,176,263.12

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	4,197.35	10,518.19	14,715.54
6 Brick and Mortar Charter Schools	129,041.45	82,376.40	211,417.85
7 Cyber Charter Schools	271,572.32	203,432.18	475,004.50
8 Career and Technology Centers		309,483.78	309,483.78
9 Approved Private Schools			
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	43,547.30	122,094.15	165,641.45
Section 2 Total	\$448,358.42	\$727,904.70	\$1,176,263.12

LEA : 108078003 Tyrone Area SD

Printed 11/9/2021 10:36:19 AM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Tyrone Area El Sch	7614		1,511,152.00	4,843,696.00	585,053.00	874,453.00	8,756.00	7,823,110.00	
	Tyrone Area HS	949		1,699,325.00	3,962,085.00	478,540.00	190,472.00	15,522.00	6,345,944.00	
	Tyrone Area MS	7518		914,434.00	3,962,085.00	478,540.00	165,611.00	10,784.00	5,531,454.00	
Total				4,124,911.00	12,767,866.00	1,542,133.00	1,230,536.00	35,062.00	19,700,508.00	