

LEA Name : Rochester Area SD
Address : 540 Reno St
Rochester, PA 15074

County : Beaver
AUN Number : 127046903
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2023

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

12/30/23

Date



Board Secretary Signature

12/30/23

Date

Kathleen Onuska

Contact Person

onuskak@rasd.org

Contact Person E-mail Address

(724)544-0958

Ext :

Contact Person Telephone Number

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending 6/30/2023
(Pursuant to PA School Code Section 218(b))

LEA Name : Rochester Area SD
AUN Number : 127046903
County : Beaver


Audit Certification Due: 12/31/2023

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

Board Secretary


Signature

12/30/23
Date


Signature

12/30/23
Date

Kathleen Onuska

Contact Person

onuskak@rasd.org

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Ext :

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TITLE: ORGANIZATION CHART

REVISED: August 11, 2008



Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	August 11, 2008

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 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.

Delegation of Responsibility

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

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

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

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

Guidelines

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

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

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

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

- 1. Library books.

2. Classroom texts.
3. Computer equipment.
4. Classroom furniture.

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

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

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

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30116	Revenue Detail: A large amount has been reported as Earnings on Investments in Fund 32, account 6500, which should only include interest and/or dividend earnings. Correct or provide a brief explanation of the revenue reported. Revenue Detail 6500, Fund 32: \$20,466.21	The amount is interest.
30645	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6142, Current AFR Rev Detail: \$13,114.52 6142, Prior AFR Rev Detail: \$8,397.11	The data is correct. more inocme was received this year
30685	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail: \$85,288.83 6153, Prior AFR Rev Detail: \$180,763.37	Less income was received
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$898,804.53 2700-513, PY AFR Amount: \$1,180,351.12	Last year included covid adjustment
50430	SESS - 2160 Social Work Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2160: \$85,756.32 Prior Year SESS Schedule 2160: \$0.00	A social worker was hired in 22-23.
50440	SESS - 2260 Instruction and Curriculum Development Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2260: \$104,177.11 Prior Year SESS Schedule 2260: \$188,094.74	Director of Special Ed quit and new one was hired at lower rate.

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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	968,722				
0110	Investments					
0120	Taxes Receivable	1,327,813				
0130	Due From Other Funds	100,570				
0141	Due From Other Governments	1,614,687				
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	53,171				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)	9,917				
0190	Other Current Assets					
Total Assets		\$4,074,880				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$4,074,880				

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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		541,897	31,027		
0110	Investments					
0120	Taxes Receivable					
0130	Due From Other Funds					
0141	Due From Other Governments					
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets			\$541,897	\$31,027		
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$541,897	\$31,027		

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100 Cash and Cash Equivalents		1,541,646
0110 Investments		
0120 Taxes Receivable		1,327,813
0130 Due From Other Funds		100,570
0141 Due From Other Governments		1,614,687
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		53,171
0170 Inventories		
0180 Prepaid Expenses (Expenditures)		9,917
0190 Other Current Assets		
Total Assets		\$4,647,804
0910 Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources		\$4,647,804

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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	386,769				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	863,754				
0462	Payroll Deductions and Withholding	755,716				
0480	Unearned Revenues	1,316,045				
0490	Other Current Liabilities	33,066				
Total Liabilities		\$3,355,350				
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance	14,310				
0820	Restricted Fund Balance					
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance	705,220				
Total Fund Balances		\$719,530				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$4,074,880				

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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					
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues					
0490	Other Current Liabilities					
Total Liabilities						
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance				31,027	
0830	Committed Fund Balance		541,897			
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances			\$541,897	\$31,027		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$541,897	\$31,027		

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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	386,769	
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits	863,754	
0462 Payroll Deductions and Withholding	755,716	
0480 Unearned Revenues	1,316,045	
0490 Other Current Liabilities	33,066	
Total Liabilities	\$3,355,350	
0950 Deferred Inflows of Resources		
Fund Balances		
0810 Nonspendable Fund Balance	14,310	
0820 Restricted Fund Balance	31,027	
0830 Committed Fund Balance	541,897	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	705,220	
Total Fund Balances	\$1,292,454	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$4,647,804	

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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	5,950,101				
7000	Revenue from State Sources	12,544,349				
8000	Revenue from Federal Sources	2,225,731				
Total Revenues		\$20,720,181				
Expenditures						
1000	Instruction	12,565,947				
2000	Support Services	6,451,761				
3000	Operation of Non-Instructional Services	394,631				
4000	Facilities Acquisition, Construction and Improvement Services					
5110	Debt Service	1,358,618				
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases and Other Right-to-Use Arrangements					
Total Expenditures		\$20,770,957				
Excess (Deficiency) Of Revenues Over Expenditures		(\$50,776)				
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, Leases, and Other Right-to-Use Arrangements					
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)						

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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>
Revenues						
6000	Revenue from Local Sources		20,466	1,122		
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues			\$20,466	\$1,122		
Expenditures						
1000	Instruction					
2000	Support Services					
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services					
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases and Other Right-to-Use Arrangements					
Total Expenditures						
Excess (Deficiency) Of Revenues Over Expenditures			\$20,466	\$1,122		
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, Leases, and Other Right-to-Use Arrangements					
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	5,971,689
7000	Revenue from State Sources	12,544,349
8000	Revenue from Federal Sources	2,225,731
Total Revenues		\$20,741,769
Expenditures		
1000	Instruction	12,565,947
2000	Support Services	6,451,761
3000	Operation of Non-Instructional Services	394,631
4000	Facilities Acquisition, Construction and Improvement Services	
5110	Debt Service	1,358,618
5130	Refund of Prior Year Revenues / Receipts	
5140	Leases and Other Right-to-Use Arrangements	
Total Expenditures		\$20,770,957
Excess (Deficiency) Of Revenues Over Expenditures		(\$29,188)
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, Leases, and Other Right-to-Use Arrangements	
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		(\$50,776)				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	770,306				
Fund Balance - End Of Year		\$719,530				

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			\$20,466	\$1,122		
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		521,431	29,905		
Fund Balance - End Of Year			\$541,897	\$31,027		

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items		
9920	Special Items – Gains	
9930	Extraordinary Items – Gains	
5520	Special Items – Losses	
5530	Extraordinary Items – Losses	
Net Change In Fund Balances		(\$29,188)
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	1,321,642
Fund Balance - End Of Year		\$1,292,454

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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	181,886			181,886	
0110	Investments					
0130	Due From Other Funds	125,833			125,833	
0141	Due From Other Governments					
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories	11,818			11,818	
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Current Assets		\$319,537			\$319,537	
Noncurrent Assets						
0211	Land					
0212	Site Improvements (Net)					
0220	Buildings and Building Improvements (Net)					
0230	Tangible Property and Intangible Right-To-Use Assets (Net)	21,165			21,165	
0250	Construction in Progress					
0260	Long Term Prepayments					
0290	Other Noncurrent Assets					
Total Noncurrent Assets		\$21,165			\$21,165	
0910	Deferred Outflows of Resources	104,896			104,896	
Total Assets And Deferred Outflows Of Resources		\$445,598			\$445,598	

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds	100,570			100,570	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	1,607			1,607	
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 Current Liabilities	\$102,177			\$102,177	
Noncurrent Liabilities					
0510 Bonds Payable	68,527			68,527	
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	5,915			5,915	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	6,730			6,730	
0570 Net Pension Liability	484,680			484,680	
0599 Other Noncurrent Liabilities	22,871			22,871	
Total Noncurrent Liabilities	\$588,723			\$588,723	
Total Liabilities	\$690,900			\$690,900	
0950 Deferred Inflows of Resources	30,323			30,323	
Net Position					
0791 Net Investment in Capital Assets	21,165			21,165	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(296,790)			(296,790)	
Total Net Position	(\$275,625)			(\$275,625)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$445,598			\$445,598	

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	136,548			136,548	
0071	Charges for Services					
0072	Other Operating Revenue					
Total Operating Revenues		\$136,548			\$136,548	
Operating Expenses						
100	Personnel Services – Salaries	197,863			197,863	
200	Personnel Services – Employee Benefits	54,999			54,999	
300	Purchased Professional and Technical Services					
400	Purchased Property Services	7,842			7,842	
500	Other Purchased Services	353,321			353,321	
600	Supplies	81,278			81,278	
740	Depreciation	2,300			2,300	
770	Amortization Expense					
810	Dues and Fees					
880	Refunds of Prior Years' Receipts					
890	Miscellaneous Expenditures					
Total Operating Expenses		\$697,603			\$697,603	
Operating Income (Loss)		(\$561,055)			(\$561,055)	
Non Operating Revenues (Expenses)						
6500	Earnings on Investments	908			908	
6830	Federal Revenue from Intermediary Sources					
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	17,886			17,886	
8000	Revenue from Federal Sources	652,669			652,669	
9990	Insurance Recoveries					
820	Claims and Judgments Against the LEA					
830	Interest					
TOTAL Non Operating Revenues (Expenses)		\$671,463			\$671,463	
Income (Loss) Before Contributions And Transfers		\$110,408			\$110,408	

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	\$110,408			\$110,408	
0002 Net Position - Beginning of Fiscal Year	(386,033)			(386,033)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$275,625)			(\$275,625)	

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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	149,116			149,116	
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	222,117			222,117	
0016	Cash Payments For Insurance Claims					
0017	Cash Payments To Suppliers For Goods and Services	466,933			466,933	
0018	Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities		(\$539,934)			(\$539,934)	
Cash Flows From Non-Capital Financing Activities						
0021	Receipts From Local Sources - 6000	16,015			16,015	
0022	Receipts From State Sources - 7000	605,083			605,083	
0023	Receipts From Federal Sources -8000					
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		\$621,098			\$621,098	
Cash Flows From Capital and Related Financing Activities						
0031	Payments For Fac Acq, Const, and Imp - 4000					
0032	Gain / (Loss) on Sale of Fixed Assets - 6930					
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						
Cash Flows From Investing Activities						
0041	Earnings on Investments - 6500	908			908	
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	\$908	\$908
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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Net Increase (Decrease) in Cash Flows	82,072			82,072	
0004 Cash and Cash Equivalents Beginning of Year	99,814			99,814	
Cash and Cash Equivalents at Year End	\$181,886			\$181,886	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(561,055)			(561,055)	
Adjustments					
0051 Depreciation and Net Amortization	2,300			2,300	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	12,568			12,568	
0055 Advances to Other Funds					
0056 (Inc) Dec in Inventories (0170)	(3,596)			(3,596)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	20,843			20,843	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(20,896)			(20,896)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	60,221			60,221	
0065 Inc (Dec) in Net Pension Liabilities (0570)	21,259			21,259	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	(7,747)			(7,747)	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	(63,831)			(63,831)	
Total Adjustments	\$21,121			\$21,121	
Cash Provided By (Used for) Total	(\$539,934)			(\$539,934)	

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	139,459			58,251
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	Tangible Property and Intangible Right-To-Use Assets (Net)				
Total Assets		\$139,459			\$58,251
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources		\$139,459			\$58,251

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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			197,710
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	Tangible Property and Intangible Right-To-Use Assets (Net)			
Total Assets				\$197,710
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$197,710

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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				646
0430	Contracts Payable				
0450	Short-Term Payables				
0460	Payroll Accruals and Withholdings				
0480	Unearned Revenues				
0490	Other Current Liabilities				
Total Liabilities					\$646
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)	139,459			57,605
0799	Unrestricted Net Position				
Total Net Position		\$139,459			\$57,605
Total Liabilities, Deferred Inflows Of Resources And Net Position		\$139,459			\$58,251

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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			646
0430	Contracts Payable			
0450	Short-Term Payables			
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			
Total Liabilities				\$646
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			197,064
0799	Unrestricted Net Position			
Total Net Position				\$197,064
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$197,710

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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						
0095 Net Investment Earnings	4,896			171		
0092 Other Additions				63,164		
Deductions						
0093 Scholarships Awarded	3,500					
0094 Other Deductions				63,670		
Change In Net Position	\$1,396			(\$335)		
0006 Net Position – Beginning of Fiscal Year	138,063			57,940		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$139,459			\$57,605		

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Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u>
		<u>Funds</u>
Additions		
0091	Gifts and Contributions	
0095	Net Investment Earnings	5,067
0092	Other Additions	63,164
Deductions		
0093	Scholarships Awarded	3,500
0094	Other Deductions	63,670
Change In Net Position		\$1,061
0006	Net Position – Beginning of Fiscal Year	196,003
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$197,064

	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	4,183,903.51			4,183,903.51
6113 Public Utility Realty Taxes	5,514.12			5,514.12
6114 Payments in Lieu of Current Taxes - State / Local	12,061.39			12,061.39
6141 Current Act 511 Per Capita Taxes	17,874.30			17,874.30
6142 Current Act 511 Occupation Taxes - Flat Rate	13,114.52			13,114.52
6143 Current Act 511 Local Services Taxes	11,035.76			11,035.76
6151 Current Act 511 Earned Income Taxes	710,572.13			710,572.13
6153 Current Act 511 Real Estate Transfer Taxes	85,288.83			85,288.83
6155 Current Act 511 Business Privilege Taxes	21,675.12			21,675.12
6157 Current Act 511 Mercantile Taxes	119,282.11			119,282.11
6411 Delinquent Real Estate Taxes	373,032.81			373,032.81
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	20,977.56			20,977.56
6451 Delinquent Act 511 Earned Income Taxes	15,448.73			15,448.73
6500 Earnings on Investments	64,431.77			
6700 Revenues from LEA Activities	13,150.00			
6832 Federal IDEA Revenue Received as Pass Through	170,586.23			
6910 Rentals	42,051.87			
6992 Energy Efficiency Revenues and Incentives	3,573.90			
6999 Other Revenues Not Specified Above	66,526.50			
TOTAL Revenue from Local Sources	\$5,950,101.16			\$5,589,780.89

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	7,077,960.45			
7112 Basic Education Funding-Social Security	364,064.19			
7120 Level Up Supplement	255,439.25			
7160 Tuition for Orphans Subsidy	17,623.83			
7271 Special Education funds for School-Aged Pupils	946,339.21			
7311 Pupil Transportation Subsidy	287,579.44			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,715.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	556,922.05			
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,718.56			
7340 State Property Tax Reduction Allocation	612,345.77			
7361 School Safety and Security Grants	137,380.28			
7505 Ready to Learn Block Grant	433,274.00			
7820 State Share of Retirement Contributions	1,824,986.78			
TOTAL Revenue from State Sources	\$12,544,348.81			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8514 Title I - Improving the Academic Achievement of the Disadvantaged	359,025.00			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	31,780.00			
8517 Title IV - 21st Century Schools	25,771.00			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	513,863.52			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	920,109.86			
8751 ARP ESSER Learning Loss	102,904.34			
8752 ARP ESSER Summer Programs	3,122.48			
8754 ARP ESSER Homeless Children and Youth Funds	15,838.97			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	227,344.44			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,971.46			
TOTAL Revenue from Federal Sources	\$2,225,731.07			
TOTAL FROM ALL SOURCES	\$20,720,181.04			\$5,589,780.89

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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	4,183,903.51					
6113 Public Utility Realty Taxes	5,514.12					
6114 Payments in Lieu of Current Taxes - State / Local	12,061.39					
6141 Current Act 511 Per Capita Taxes	17,874.30					
6142 Current Act 511 Occupation Taxes - Flat Rate	13,114.52					
6143 Current Act 511 Local Services Taxes	11,035.76					
6151 Current Act 511 Earned Income Taxes	710,572.13					
6153 Current Act 511 Real Estate Transfer Taxes	85,288.83					
6155 Current Act 511 Business Privilege Taxes	21,675.12					
6157 Current Act 511 Mercantile Taxes	119,282.11					
6411 Delinquent Real Estate Taxes	373,032.81					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	20,977.56					
6451 Delinquent Act 511 Earned Income Taxes	15,448.73					
6500 Earnings on Investments	64,431.77					
6700 Revenues from LEA Activities	13,150.00					
6832 Federal IDEA Revenue Received as Pass Through	170,586.23					
6910 Rentals	42,051.87					
6992 Energy Efficiency Revenues and Incentives	3,573.90					
6999 Other Revenues Not Specified Above	66,526.50					
6000 Total Revenue from Local Sources	\$5,950,101.16					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	7,077,960.45					
7112 Basic Education Funding-Social Security	364,064.19					
7120 Level Up Supplement	255,439.25					
7160 Tuition for Orphans Subsidy	17,623.83					
7271 Special Education funds for School-Aged Pupils	946,339.21					
7311 Pupil Transportation Subsidy	287,579.44					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,715.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	556,922.05					
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,718.56					
7340 State Property Tax Reduction Allocation	612,345.77					
7361 School Safety and Security Grants	137,380.28					
7505 Ready to Learn Block Grant	433,274.00					
7820 State Share of Retirement Contributions	1,824,986.78					
7000 Total Revenue from State Sources	\$12,544,348.81					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					4,183,903.51
6113 Public Utility Realty Taxes					5,514.12
6114 Payments in Lieu of Current Taxes - State / Local					12,061.39
6141 Current Act 511 Per Capita Taxes					17,874.30
6142 Current Act 511 Occupation Taxes - Flat Rate					13,114.52
6143 Current Act 511 Local Services Taxes					11,035.76
6151 Current Act 511 Earned Income Taxes					710,572.13
6153 Current Act 511 Real Estate Transfer Taxes					85,288.83
6155 Current Act 511 Business Privilege Taxes					21,675.12
6157 Current Act 511 Mercantile Taxes					119,282.11
6411 Delinquent Real Estate Taxes					373,032.81
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					20,977.56
6451 Delinquent Act 511 Earned Income Taxes					15,448.73
6500 Earnings on Investments	20,466.21	1,122.00			86,019.98
6700 Revenues from LEA Activities					13,150.00
6832 Federal IDEA Revenue Received as Pass Through					170,586.23
6910 Rentals					42,051.87
6992 Energy Efficiency Revenues and Incentives					3,573.90
6999 Other Revenues Not Specified Above					66,526.50
6000 Total Revenue from Local Sources	\$20,466.21	\$1,122.00			\$5,971,689.37
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					7,077,960.45
7112 Basic Education Funding-Social Security					364,064.19
7120 Level Up Supplement					255,439.25
7160 Tuition for Orphans Subsidy					17,623.83
7271 Special Education funds for School-Aged Pupils					946,339.21
7311 Pupil Transportation Subsidy					287,579.44
7312 Nonpublic and Charter School Pupil Transportation Subsidy					22,715.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					556,922.05
7330 Health Services (Medical, Dental, Nurse, Act 25)					7,718.56
7340 State Property Tax Reduction Allocation					612,345.77
7361 School Safety and Security Grants					137,380.28
7505 Ready to Learn Block Grant					433,274.00
7820 State Share of Retirement Contributions					1,824,986.78
7000 Total Revenue from State Sources					\$12,544,348.81

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	359,025.00					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	31,780.00					
8517 Title IV - 21st Century Schools	25,771.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	513,863.52					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	920,109.86					
8751 ARP ESSER Learning Loss	102,904.34					
8752 ARP ESSER Summer Programs	3,122.48					
8754 ARP ESSER Homeless Children and Youth Funds	15,838.97					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	227,344.44					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,971.46					
8000 Total Revenue from Federal Sources	\$2,225,731.07					
Total From All Sources	\$20,720,181.04					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					359,025.00
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					31,780.00
8517 Title IV - 21st Century Schools					25,771.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					513,863.52
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					920,109.86
8751 ARP ESSER Learning Loss					102,904.34
8752 ARP ESSER Summer Programs					3,122.48
8754 ARP ESSER Homeless Children and Youth Funds					15,838.97
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					227,344.44
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					25,971.46
8000 Total Revenue from Federal Sources					\$2,225,731.07
Total From All Sources	\$20,466.21	\$1,122.00			\$20,741,769.25

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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	5,950,101.16					
Revenue from State Sources	12,544,348.81					
Revenue from Federal Sources	2,225,731.07					
Total From All Sources	\$20,720,181.04					

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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	20,466.21	1,122.00			5,971,689.37
Revenue from State Sources					12,544,348.81
Revenue from Federal Sources					2,225,731.07
Total From All Sources	\$20,466.21	\$1,122.00			\$20,741,769.25

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General Fund (10)

1000 Instruction	Total
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	5,093,896.17
Total Personnel Services – Salaries	\$5,093,896.17
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	1,630,642.16
220 Social Security Contributions	396,222.71
230 PSERS Retirement Contributions	1,784,032.61
250 Unemployment Compensation	8,120.46
260 Workers’ Compensation	29,866.00
270 Group Insurance – Self-Insurance	52,165.86
280 Other Post-Employment Benefits (OPEB)	(8,770.00)
Total Personnel Services – Employee Benefits	\$3,892,279.80
300 <u>Purchased Professional and Technical Services</u>	
322 Professional Educational Services – Ius	413,436.67
329 Professional Educational Services – Other	493,294.53
330 Other Professional Services	84,395.35
390 Other Purchased Professional and Technical Services	360.93
Total Purchased Professional and Technical Services	\$991,487.48
500 <u>Other Purchased Services</u>	
562 Tuition To Pennsylvania Charter Schools	1,736,823.05
563 Tuition To Nonpublic Schools	108,471.21
564 Tuition To Career and Technology Centers	192,505.05
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	219,706.70
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	55,597.66
569 Tuition – Other	975.00
580 Travel	789.85
Total Other Purchased Services	\$2,314,868.52
600 <u>Supplies</u>	
610 General Supplies	50,156.78
640 Books and Periodicals	194,104.56
650 Supplies & Fees – Technology Related	26,710.35
Total Supplies	\$270,971.69
800 <u>Other Objects</u>	
810 Dues and Fees	440.00
890 Miscellaneous Expenditures	2,003.61
Total Other Objects	\$2,443.61
Total 1000 Instruction	\$12,565,947.27

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General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,672,067.20	1,597,986.68	478,576.54	3,748,630.42
Total Personnel Services – Salaries	\$1,672,067.20	\$1,597,986.68	\$478,576.54	\$3,748,630.42
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	623,319.05	310,808.88	141,910.36	1,076,038.29
220 Social Security Contributions	155,341.65	122,751.07	15,687.94	293,780.66
230 PSERS Retirement Contributions	697,546.70	566,198.61	50,590.28	1,314,335.59
250 Unemployment Compensation	8,120.46			8,120.46
260 Workers' Compensation	27,966.20	1,899.80		29,866.00
270 Group Insurance – Self-Insurance	21,074.84	21,435.45	647.00	43,157.29
280 Other Post-Employment Benefits (OPEB)	(16,243.13)	2,441.13	5,032.00	(8,770.00)
Total Personnel Services – Employee Benefits	\$1,517,125.77	\$1,025,534.94	\$213,867.58	\$2,756,528.29
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	62,865.18	9,422.42		72,287.60
329 Professional Educational Services – Other	4,679.73	3,619.21	471,492.90	479,791.84
390 Other Purchased Professional and Technical Services			360.93	360.93
Total Purchased Professional and Technical Services	\$67,544.91	\$13,041.63	\$471,853.83	\$552,440.37
500 <u>Other Purchased Services</u>				
562 Tuition To Pennsylvania Charter Schools	616,642.72	456,927.37		1,073,570.09
569 Tuition – Other	526.50	448.50		975.00
580 Travel	228.21	561.64		789.85
Total Other Purchased Services	\$617,397.43	\$457,937.51		\$1,075,334.94
600 <u>Supplies</u>				
610 General Supplies	22,709.36	18,619.51	338.02	41,666.89
640 Books and Periodicals	30,471.72	9,269.23	148,837.45	188,578.40
650 Supplies & Fees – Technology Related	6,607.21	7,843.04	12,260.10	26,710.35
Total Supplies	\$59,788.29	\$35,731.78	\$161,435.57	\$256,955.64
800 <u>Other Objects</u>				
810 Dues and Fees		440.00		440.00
890 Miscellaneous Expenditures	174.14	1,517.47		1,691.61
Total Other Objects	\$174.14	\$1,957.47		\$2,131.61
Total 1100 Regular Programs – Elementary / Secondary	\$3,934,097.74	\$3,132,190.01	\$1,325,733.52	\$8,392,021.27

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General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,672,067.20	1,597,986.68	478,576.54	3,748,630.42
Total Personnel Services – Salaries	\$1,672,067.20	\$1,597,986.68	\$478,576.54	\$3,748,630.42
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	623,319.05	310,808.88	141,910.36	1,076,038.29
220 Social Security Contributions	155,341.65	122,751.07	15,687.94	293,780.66
230 PSERS Retirement Contributions	697,546.70	566,198.61	50,590.28	1,314,335.59
250 Unemployment Compensation	8,120.46			8,120.46
260 Workers' Compensation	27,966.20	1,899.80		29,866.00
270 Group Insurance – Self-Insurance	21,074.84	21,435.45	647.00	43,157.29
280 Other Post-Employment Benefits (OPEB)	(16,243.13)	2,441.13	5,032.00	(8,770.00)
Total Personnel Services – Employee Benefits	\$1,517,125.77	\$1,025,534.94	\$213,867.58	\$2,756,528.29
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	62,865.18	9,422.42		72,287.60
329 Professional Educational Services – Other	4,679.73	3,619.21	471,492.90	479,791.84
390 Other Purchased Professional and Technical Services			360.93	360.93
Total Purchased Professional and Technical Services	\$67,544.91	\$13,041.63	\$471,853.83	\$552,440.37
500 <u>Other Purchased Services</u>				
562 Tuition To Pennsylvania Charter Schools	616,642.72	456,927.37		1,073,570.09
569 Tuition – Other	526.50	448.50		975.00
580 Travel	228.21	561.64		789.85
Total Other Purchased Services	\$617,397.43	\$457,937.51		\$1,075,334.94
600 <u>Supplies</u>				
610 General Supplies	22,709.36	18,619.51	338.02	41,666.89
640 Books and Periodicals	30,471.72	9,269.23	148,837.45	188,578.40
650 Supplies & Fees – Technology Related	6,607.21	7,843.04	12,260.10	26,710.35
Total Supplies	\$59,788.29	\$35,731.78	\$161,435.57	\$256,955.64
800 <u>Other Objects</u>				
810 Dues and Fees		440.00		440.00
890 Miscellaneous Expenditures	174.14	1,517.47		1,691.61
Total Other Objects	\$174.14	\$1,957.47		\$2,131.61
Total 1110 Regular Programs	\$3,934,097.74	\$3,132,190.01	\$1,325,733.52	\$8,392,021.27

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General Fund (10)

1200 Special Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	829,673.10	370,991.81	80,881.25	1,281,546.16
Total Personnel Services – Salaries	\$829,673.10	\$370,991.81	\$80,881.25	\$1,281,546.16
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	325,685.17	220,774.06		546,459.23
220 Social Security Contributions	63,145.75	28,256.53	6,187.44	97,589.72
230 PSERS Retirement Contributions	288,433.72	130,278.18	28,518.76	447,230.66
270 Group Insurance – Self-Insurance	1,385.03	7,623.54		9,008.57
Total Personnel Services – Employee Benefits	\$678,649.67	\$386,932.31	\$34,706.20	\$1,100,288.18
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		341,149.07		341,149.07
330 Other Professional Services	76,338.81	8,056.54		84,395.35
Total Purchased Professional and Technical Services	\$76,338.81	\$349,205.61		\$425,544.42
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	336,421.10	326,831.86		663,252.96
563 Tuition To Nonpublic Schools	1,671.22	106,799.99		108,471.21
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	143,310.24	76,396.46		219,706.70
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	1,800.00	53,797.66		55,597.66
Total Other Purchased Services	\$483,202.56	\$563,825.97		\$1,047,028.53
600 Supplies				
610 General Supplies	2,739.32			2,739.32
640 Books and Periodicals	2,441.55	3,024.61		5,466.16
Total Supplies	\$5,180.87	\$3,024.61		\$8,205.48
800 Other Objects				
890 Miscellaneous Expenditures		312.00		312.00
Total Other Objects		\$312.00		\$312.00
Total 1200 Special Programs – Elementary / Secondary	\$2,073,045.01	\$1,674,292.31	\$115,587.45	\$3,862,924.77

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General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	243,465.21	37,339.05	80,881.25	361,685.51
Total Personnel Services – Salaries	\$243,465.21	\$37,339.05	\$80,881.25	\$361,685.51
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	134,891.68	91,775.87		226,667.55
220 Social Security Contributions	18,384.17	2,856.36	6,187.44	27,427.97
230 PSERS Retirement Contributions	83,790.31	13,165.82	28,518.76	125,474.89
270 Group Insurance – Self-Insurance	173.87	337.50		511.37
Total Personnel Services – Employee Benefits	\$237,240.03	\$108,135.55	\$34,706.20	\$380,081.78
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		341,149.07		341,149.07
Total Purchased Professional and Technical Services		\$341,149.07		\$341,149.07
600 <u>Supplies</u>				
610 General Supplies	745.78			745.78
640 Books and Periodicals	2,441.55	3,024.61		5,466.16
Total Supplies	\$3,187.33	\$3,024.61		\$6,211.94
Total 1210 Life Skills Support	\$483,892.57	\$489,648.28	\$115,587.45	\$1,089,128.30

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General Fund (10)

1220 Sensory Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	36,810.74	44,502.26		81,313.00
Total Personnel Services – Salaries	\$36,810.74	\$44,502.26		\$81,313.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	11,549.31	13,991.01		25,540.32
220 Social Security Contributions	2,816.01	3,404.46		6,220.47
230 PSERS Retirement Contributions	12,979.48	15,691.68		28,671.16
270 Group Insurance – Self-Insurance	660.00			660.00
Total Personnel Services – Employee Benefits	\$28,004.80	\$33,087.15		\$61,091.95
600 <u>Supplies</u>				
610 General Supplies	1,355.35			1,355.35
Total Supplies	\$1,355.35			\$1,355.35
Total 1220 Sensory Support	\$66,170.89	\$77,589.41		\$143,760.30

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General Fund (10)

1230 Emotional Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	208,084.50	100.00		208,184.50
Total Personnel Services – Salaries	\$208,084.50	\$100.00		\$208,184.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	66,461.28			66,461.28
220 Social Security Contributions	15,918.51			15,918.51
230 PSERS Retirement Contributions	71,603.08			71,603.08
Total Personnel Services – Employee Benefits	\$153,982.87			\$153,982.87
500 <u>Other Purchased Services</u>				
562 Tuition To Pennsylvania Charter Schools	11,250.00			11,250.00
563 Tuition To Nonpublic Schools	1,671.22	106,799.99		108,471.21
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	604.99	54,396.46		55,001.45
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		53,797.66		53,797.66
Total Other Purchased Services	\$13,526.21	\$214,994.11		\$228,520.32
600 <u>Supplies</u>				
610 General Supplies	285.19			285.19
Total Supplies	\$285.19			\$285.19
Total 1230 Emotional Support	\$375,878.77	\$215,094.11		\$590,972.88

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General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	341,312.65	289,050.50		630,363.15
Total Personnel Services – Salaries	\$341,312.65	\$289,050.50		\$630,363.15
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	112,782.90	115,007.18		227,790.08
220 Social Security Contributions	26,027.06	21,995.71		48,022.77
230 PSERS Retirement Contributions	120,060.85	101,420.68		221,481.53
270 Group Insurance – Self-Insurance	551.16	7,286.04		7,837.20
Total Personnel Services – Employee Benefits	\$259,421.97	\$245,709.61		\$505,131.58
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	76,338.81	8,056.54		84,395.35
Total Purchased Professional and Technical Services	\$76,338.81	\$8,056.54		\$84,395.35
500 <u>Other Purchased Services</u>				
562 Tuition To Pennsylvania Charter Schools	325,171.10	326,831.86		652,002.96
Total Other Purchased Services	\$325,171.10	\$326,831.86		\$652,002.96
600 <u>Supplies</u>				
610 General Supplies	353.00			353.00
Total Supplies	\$353.00			\$353.00
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures		312.00		312.00
Total Other Objects		\$312.00		\$312.00
Total 1240 Academic Support	\$1,002,597.53	\$869,960.51		\$1,872,558.04

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General Fund (10)

1241 Learning Support – Public	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	310,250.22	274,419.26		584,669.48
Total Personnel Services – Salaries	\$310,250.22	\$274,419.26		\$584,669.48
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	104,059.11	110,767.37		214,826.48
220 Social Security Contributions	23,675.70	20,876.17		44,551.87
230 PSERS Retirement Contributions	109,108.12	96,261.77		205,369.89
270 Group Insurance – Self-Insurance	551.16	4,273.04		4,824.20
Total Personnel Services – Employee Benefits	\$237,394.09	\$232,178.35		\$469,572.44
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	76,338.81	8,056.54		84,395.35
Total Purchased Professional and Technical Services	\$76,338.81	\$8,056.54		\$84,395.35
500 <u>Other Purchased Services</u>				
562 Tuition To Pennsylvania Charter Schools	325,171.10	326,831.86		652,002.96
Total Other Purchased Services	\$325,171.10	\$326,831.86		\$652,002.96
600 <u>Supplies</u>				
610 General Supplies	353.00			353.00
Total Supplies	\$353.00			\$353.00
Total 1241 Learning Support – Public	\$949,507.22	\$841,486.01		\$1,790,993.23

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General Fund (10)

1243 Gifted Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	31,062.43	14,631.24		45,693.67
Total Personnel Services – Salaries	\$31,062.43	\$14,631.24		\$45,693.67
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	8,723.79	4,239.81		12,963.60
220 Social Security Contributions	2,351.36	1,119.54		3,470.90
230 PSERS Retirement Contributions	10,952.73	5,158.91		16,111.64
270 Group Insurance – Self-Insurance		3,013.00		3,013.00
Total Personnel Services – Employee Benefits	\$22,027.88	\$13,531.26		\$35,559.14
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures		312.00		312.00
Total Other Objects		\$312.00		\$312.00
Total 1243 Gifted Support	\$53,090.31	\$28,474.50		\$81,564.81

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General Fund (10)

1290 Special Programs - Other Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	142,705.25	22,000.00		164,705.25
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	1,800.00			1,800.00
Total Other Purchased Services	\$144,505.25	\$22,000.00		\$166,505.25
Total 1290 Special Programs - Other Support	\$144,505.25	\$22,000.00		\$166,505.25

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General Fund (10)

1300 Vocational Education

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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500 Other Purchased Services

564 Tuition To Career and Technology Centers	192,505.05		192,505.05
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Total Other Purchased Services	\$192,505.05		\$192,505.05
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600 Supplies

610 General Supplies	5,750.57		5,750.57
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Total Supplies	\$5,750.57		\$5,750.57
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Total 1300 Vocational Education	\$198,255.62		\$198,255.62
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General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	8,979.24	24,796.47	29,943.88	63,719.59
Total Personnel Services – Salaries	\$8,979.24	\$24,796.47	\$29,943.88	\$63,719.59
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		8,144.64		8,144.64
220 Social Security Contributions	684.99	1,894.41	2,272.93	4,852.33
230 PSERS Retirement Contributions	9,581.06	8,743.30	4,142.00	22,466.36
Total Personnel Services – Employee Benefits	\$10,266.05	\$18,782.35	\$6,414.93	\$35,463.33
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	(16,282.56)	(13,426.03)	43,211.28	13,502.69
Total Purchased Professional and Technical Services	(\$16,282.56)	(\$13,426.03)	\$43,211.28	\$13,502.69
600 <u>Supplies</u>				
640 Books and Periodicals		60.00		60.00
Total Supplies		\$60.00		\$60.00
Total 1400 Other Instructional Programs – Elementary / Secondary	\$2,962.73	\$30,212.79	\$79,570.09	\$112,745.61

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General Fund (10)

1420 Summer School	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	3,665.50	5,765.00		9,430.50
Total Personnel Services – Salaries	\$3,665.50	\$5,765.00		\$9,430.50
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	280.20	439.43		719.63
230 PSERS Retirement Contributions	1,292.46	2,032.74		3,325.20
Total Personnel Services – Employee Benefits	\$1,572.66	\$2,472.17		\$4,044.83
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			3,122.48	3,122.48
Total Purchased Professional and Technical Services			\$3,122.48	\$3,122.48
Total 1420 Summer School	\$5,238.16	\$8,237.17	\$3,122.48	\$16,597.81

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General Fund (10)

1430 Homebound Instruction	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	725.00			725.00
Total Personnel Services – Salaries	\$725.00			\$725.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	54.65			54.65
230 PSERS Retirement Contributions	255.64			255.64
Total Personnel Services – Employee Benefits	\$310.29			\$310.29
Total 1430 Homebound Instruction	\$1,035.29			\$1,035.29

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General Fund (10)

1440 Alternative Regular Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	(16,387.56)	(13,959.78)		(30,347.34)
Total Purchased Professional and Technical Services	(\$16,387.56)	(\$13,959.78)		(\$30,347.34)
Total 1440 Alternative Regular Education Programs	(\$16,387.56)	(\$13,959.78)		(\$30,347.34)

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General Fund (10)

1442 Alternative Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	(16,387.56)	(13,959.78)		(30,347.34)
Total Purchased Professional and Technical Services	(\$16,387.56)	(\$13,959.78)		(\$30,347.34)
Total 1442 Alternative Education Programs	(\$16,387.56)	(\$13,959.78)		(\$30,347.34)

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General Fund (10)

1450 Instructional Programs Outside the Established School Day	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	4,188.74	3,735.87	29,943.88	37,868.49
Total Personnel Services – Salaries	\$4,188.74	\$3,735.87	\$29,943.88	\$37,868.49
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	319.54	284.86	2,272.93	2,877.33
230 PSERS Retirement Contributions	7,891.92	1,317.35	4,142.00	13,351.27
Total Personnel Services – Employee Benefits	\$8,211.46	\$1,602.21	\$6,414.93	\$16,228.60
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			40,088.80	40,088.80
Total Purchased Professional and Technical Services			\$40,088.80	\$40,088.80
600 <u>Supplies</u>				
640 Books and Periodicals		60.00		60.00
Total Supplies		\$60.00		\$60.00
Total 1450 Instructional Programs Outside the Established School Day	\$12,400.20	\$5,398.08	\$76,447.61	\$94,245.89

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General Fund (10)

1490 Additional Other Instructional Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	400.00	15,295.60		15,695.60
Total Personnel Services – Salaries	\$400.00	\$15,295.60		\$15,695.60
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		8,144.64		8,144.64
220 Social Security Contributions	30.60	1,170.12		1,200.72
230 PSERS Retirement Contributions	141.04	5,393.21		5,534.25
Total Personnel Services – Employee Benefits	\$171.64	\$14,707.97		\$14,879.61
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	105.00	533.75		638.75
Total Purchased Professional and Technical Services	\$105.00	\$533.75		\$638.75
Total 1490 Additional Other Instructional Programs	\$676.64	\$30,537.32		\$31,213.96

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General Fund (10)

2000 Support Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	2,339,435.12
Total Personnel Services – Salaries		\$2,339,435.12
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	559,534.00
220	Social Security Contributions	179,095.81
230	PSERS Retirement Contributions	810,818.10
240	Tuition Reimbursement	9,645.00
270	Group Insurance – Self-Insurance	24,152.03
280	Other Post-Employment Benefits (OPEB)	6,640.00
299	All Other Employee Benefits	6,171.00
Total Personnel Services – Employee Benefits		\$1,596,055.94
300	<u>Purchased Professional and Technical Services</u>	
329	Professional Educational Services – Other	57,027.01
330	Other Professional Services	115,906.26
340	Technical Services	110,848.17
350	Security / Safety Services	3,522.42
360	Employee Training and Development Services	3,353.94
390	Other Purchased Professional and Technical Services	2,522.86
Total Purchased Professional and Technical Services		\$293,180.66
400	<u>Purchased Property Services</u>	
410	Cleaning Services	18,191.19
420	Utility Services	37,435.86
430	Repairs and Maintenance Services	82,635.74
440	Rentals	18,278.76
460	Extermination Services	325.00
Total Purchased Property Services		\$156,866.55
500	<u>Other Purchased Services</u>	
510	Student Transportation Services	981.01
513	Contracted Carriers	898,804.53
516	Student Transportation Services From the IU	841.35
520	Insurance – General	43,273.50
530	Communications	31,589.77
549	Other Advertising/Public Relations	10,280.56
580	Travel	3,568.44
595	IU Payments By Withholding	4,273.49
Total Other Purchased Services		\$993,612.65
600	<u>Supplies</u>	
610	General Supplies	334,746.33
620	Energy	399,162.74
640	Books and Periodicals	23,747.26
650	Supplies & Fees – Technology Related	139,816.70
Total Supplies		\$897,473.03

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General Fund (10)

2000 Support Services

Total

700 Property

752 Capital Equipment – Original and Additional 52,552.00

756 Capitalized Technology Equipment – Original 94,435.71

Total Property \$146,987.71

800 Other Objects

810 Dues and Fees 28,148.86

Total Other Objects \$28,148.86

Total 2000 Support Services \$6,451,760.52

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General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	117,327.28	150,846.42	36,966.78	338,342.48
Total Personnel Services – Salaries	\$117,327.28	\$150,846.42	\$36,966.78	\$338,342.48
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	26,079.50	20,651.70		68,455.52
220 Social Security Contributions	9,891.62	10,532.95	2,827.96	26,792.48
230 PSERS Retirement Contributions	43,332.32	51,927.98	12,845.80	119,813.15
270 Group Insurance – Self-Insurance	216.00	1,617.00		3,188.00
Total Personnel Services – Employee Benefits	\$79,519.44	\$84,729.63	\$15,673.76	\$218,249.15
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			28,146.79	28,146.79
Total Purchased Professional and Technical Services			\$28,146.79	\$28,146.79
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		981.01		981.01
Total Other Purchased Services		\$981.01		\$981.01
600 <u>Supplies</u>				
610 General Supplies	983.69	1,102.65		4,563.83
650 Supplies & Fees – Technology Related	302.23	257.45		559.68
Total Supplies	\$1,285.92	\$1,360.10		\$5,123.51
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				2,976.00
Total Property				\$2,976.00
800 <u>Other Objects</u>				
810 Dues and Fees				1,980.00
Total Other Objects				\$1,980.00
Total 2100 Support Services – Students	\$198,132.64	\$237,917.16	\$80,787.33	\$595,798.94

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General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	92,648.04	119,715.16		212,363.20
Total Personnel Services – Salaries	\$92,648.04	\$119,715.16		\$212,363.20
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	26,040.42	20,602.46		46,642.88
220 Social Security Contributions	8,003.65	8,151.21		16,154.86
230 PSERS Retirement Contributions	34,630.35	40,951.09		75,581.44
270 Group Insurance – Self-Insurance		1,433.00		1,433.00
Total Personnel Services – Employee Benefits	\$68,674.42	\$71,137.76		\$139,812.18
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		981.01		981.01
Total Other Purchased Services		\$981.01		\$981.01
600 <u>Supplies</u>				
610 General Supplies	287.32	509.45		796.77
Total Supplies	\$287.32	\$509.45		\$796.77
Total 2120 Guidance Services	\$161,609.78	\$192,343.38		\$353,953.16

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General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	24,679.24	31,131.26		55,810.50
Total Personnel Services – Salaries	\$24,679.24	\$31,131.26		\$55,810.50
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	39.08	49.24		88.32
220 Social Security Contributions	1,887.97	2,381.74		4,269.71
230 PSERS Retirement Contributions	8,701.97	10,976.89		19,678.86
270 Group Insurance – Self-Insurance	216.00	184.00		400.00
Total Personnel Services – Employee Benefits	\$10,845.02	\$13,591.87		\$24,436.89
600 Supplies				
610 General Supplies	696.37	593.20		1,289.57
650 Supplies & Fees – Technology Related	302.23	257.45		559.68
Total Supplies	\$998.60	\$850.65		\$1,849.25
Total 2140 Psychological Services	\$36,522.86	\$45,573.78		\$82,096.64

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General Fund (10)

2160 Social Work Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			36,966.78	36,966.78
Total Personnel Services – Salaries			\$36,966.78	\$36,966.78
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions			2,827.96	2,827.96
230 PSERS Retirement Contributions			12,845.80	12,845.80
Total Personnel Services – Employee Benefits			\$15,673.76	\$15,673.76
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			28,146.79	28,146.79
Total Purchased Professional and Technical Services			\$28,146.79	\$28,146.79
600 <u>Supplies</u>				
610 General Supplies				1,992.99
Total Supplies				\$1,992.99
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				2,976.00
Total Property				\$2,976.00
Total 2160 Social Work Services			\$80,787.33	\$85,756.32

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General Fund (10)

2170 Student Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				33,202.00
Total Personnel Services – Salaries				\$33,202.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				21,724.32
220 Social Security Contributions				3,539.95
230 PSERS Retirement Contributions				11,707.05
270 Group Insurance – Self-Insurance				1,355.00
Total Personnel Services – Employee Benefits				\$38,326.32
600 <u>Supplies</u>				
610 General Supplies				484.50
Total Supplies				\$484.50
800 <u>Other Objects</u>				
810 Dues and Fees				1,980.00
Total Other Objects				\$1,980.00
Total 2170 Student Accounting Services				\$73,992.82

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General Fund (10)

2200 Support Services – Instructional Staff

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	211,249.20	190,443.44		401,692.64
Total Personnel Services – Salaries	\$211,249.20	\$190,443.44		\$401,692.64
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	61,018.51	56,604.34		117,622.85
220 Social Security Contributions	15,995.65	14,428.81		30,424.46
230 PSERS Retirement Contributions	72,788.93	65,704.31		138,493.24
240 Tuition Reimbursement	1,884.60	7,760.40		9,645.00
270 Group Insurance – Self-Insurance	2,028.78	1,728.22		3,757.00
Total Personnel Services – Employee Benefits	\$153,716.47	\$146,226.08		\$299,942.55
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	20,215.72	7,022.13	21,624.00	48,861.85
330 Other Professional Services	1,132.92	965.08		2,098.00
340 Technical Services	23,935.21	20,389.25		44,324.46
360 Employee Training and Development Services			2,392.38	2,392.38
390 Other Purchased Professional and Technical Services		486.10		486.10
Total Purchased Professional and Technical Services	\$45,283.85	\$28,862.56	\$24,016.38	\$98,162.79
500 <u>Other Purchased Services</u>				
580 Travel	20.92	704.22		725.14
Total Other Purchased Services	\$20.92	\$704.22		\$725.14
600 <u>Supplies</u>				
610 General Supplies	5,839.21	1,746.31	114,901.86	122,487.38
640 Books and Periodicals	1,553.09	1,394.17		2,947.26
650 Supplies & Fees – Technology Related	57,937.08	55,603.43	23,490.51	137,031.02
Total Supplies	\$65,329.38	\$58,743.91	\$138,392.37	\$262,465.66
700 <u>Property</u>				
752 Capital Equipment – Original and Additional			2,226.00	2,226.00
756 Capitalized Technology Equipment – Original			78,476.96	78,476.96
Total Property			\$80,702.96	\$80,702.96
800 <u>Other Objects</u>				
810 Dues and Fees	2,163.88	1,843.31		4,007.19
Total Other Objects	\$2,163.88	\$1,843.31		\$4,007.19
Total 2200 Support Services – Instructional Staff	\$477,763.70	\$426,823.52	\$243,111.71	\$1,147,698.93

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General Fund (10)

2220 Technology Support Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	68,316.11	58,195.20		126,511.31
Total Personnel Services – Salaries	\$68,316.11	\$58,195.20		\$126,511.31
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	23,799.74	20,273.86		44,073.60
220 Social Security Contributions	5,203.36	4,432.50		9,635.86
230 PSERS Retirement Contributions	24,088.26	20,519.62		44,607.88
270 Group Insurance – Self-Insurance	1,648.08	1,403.92		3,052.00
Total Personnel Services – Employee Benefits	\$54,739.44	\$46,629.90		\$101,369.34
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other			75.00	75.00
340 Technical Services	23,935.21	20,389.25		44,324.46
390 Other Purchased Professional and Technical Services		486.10		486.10
Total Purchased Professional and Technical Services	\$23,935.21	\$20,875.35	\$75.00	\$44,885.56
500 <u>Other Purchased Services</u>				
580 Travel	20.92	17.83		38.75
Total Other Purchased Services	\$20.92	\$17.83		\$38.75
600 <u>Supplies</u>				
610 General Supplies			114,901.86	114,901.86
650 Supplies & Fees – Technology Related	56,882.66	49,905.22	23,490.51	130,278.39
Total Supplies	\$56,882.66	\$49,905.22	\$138,392.37	\$245,180.25
700 <u>Property</u>				
752 Capital Equipment – Original and Additional			2,226.00	2,226.00
756 Capitalized Technology Equipment – Original			78,476.96	78,476.96
Total Property			\$80,702.96	\$80,702.96
800 <u>Other Objects</u>				
810 Dues and Fees	27.00	23.00		50.00
Total Other Objects	\$27.00	\$23.00		\$50.00
Total 2220 Technology Support Services	\$203,921.34	\$175,646.50	\$219,170.33	\$598,738.17

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General Fund (10)

2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	25,562.74	32,245.27		57,808.01
Total Personnel Services – Salaries	\$25,562.74	\$32,245.27		\$57,808.01
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	11,293.95	14,246.37		25,540.32
220 Social Security Contributions	1,955.58	2,466.75		4,422.33
230 PSERS Retirement Contributions	9,013.45	11,369.75		20,383.20
Total Personnel Services – Employee Benefits	\$22,262.98	\$28,082.87		\$50,345.85
600 <u>Supplies</u>				
610 General Supplies	755.29			755.29
640 Books and Periodicals	466.33	468.42		934.75
650 Supplies & Fees – Technology Related	1,054.42	898.21		1,952.63
Total Supplies	\$2,276.04	\$1,366.63		\$3,642.67
Total 2250 School Library Services	\$50,101.76	\$61,694.77		\$111,796.53

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General Fund (10)

2260 Instruction and Curriculum Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	115,756.73	98,607.59		214,364.32
Total Personnel Services – Salaries	\$115,756.73	\$98,607.59		\$214,364.32
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	25,924.82	22,084.11		48,008.93
220 Social Security Contributions	8,777.91	7,477.47		16,255.38
230 PSERS Retirement Contributions	39,413.93	33,574.82		72,988.75
270 Group Insurance – Self-Insurance	380.70	324.30		705.00
Total Personnel Services – Employee Benefits	\$74,497.36	\$63,460.70		\$137,958.06
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	2,634.93			2,634.93
330 Other Professional Services	1,132.92	965.08		2,098.00
Total Purchased Professional and Technical Services	\$3,767.85	\$965.08		\$4,732.93
600 <u>Supplies</u>				
610 General Supplies	5,016.74	1,689.09		6,705.83
640 Books and Periodicals	1,086.76	925.75		2,012.51
650 Supplies & Fees – Technology Related		4,800.00		4,800.00
Total Supplies	\$6,103.50	\$7,414.84		\$13,518.34
800 <u>Other Objects</u>				
810 Dues and Fees	803.22	684.22		1,487.44
Total Other Objects	\$803.22	\$684.22		\$1,487.44
Total 2260 Instruction and Curriculum Development Services	\$200,928.66	\$171,132.43		\$372,061.09

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General Fund (10)

2270 Instructional Staff Professional Development Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,613.62	1,395.38		3,009.00
Total Personnel Services – Salaries	\$1,613.62	\$1,395.38		\$3,009.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	58.80	52.09		110.89
230 PSERS Retirement Contributions	273.29	240.12		513.41
240 Tuition Reimbursement	1,884.60	7,760.40		9,645.00
Total Personnel Services – Employee Benefits	\$2,216.69	\$8,052.61		\$10,269.30
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other	17,580.79	7,022.13	21,549.00	46,151.92
360 Employee Training and Development Services			2,392.38	2,392.38
Total Purchased Professional and Technical Services	\$17,580.79	\$7,022.13	\$23,941.38	\$48,544.30
500 <u>Other Purchased Services</u>				
580 Travel		686.39		686.39
Total Other Purchased Services		\$686.39		\$686.39
600 <u>Supplies</u>				
610 General Supplies	67.18	57.22		124.40
Total Supplies	\$67.18	\$57.22		\$124.40
800 <u>Other Objects</u>				
810 Dues and Fees	1,333.66	1,136.09		2,469.75
Total Other Objects	\$1,333.66	\$1,136.09		\$2,469.75
Total 2270 Instructional Staff Professional Development Services	\$22,811.94	\$18,349.82	\$23,941.38	\$65,103.14

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General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	191,884.39	171,855.27	188,798.85	750,886.69
Total Personnel Services – Salaries	\$191,884.39	\$171,855.27	\$188,798.85	\$750,886.69
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	46,662.94	36,995.24	5,924.00	124,532.54
220 Social Security Contributions	14,575.24	13,128.25	14,411.58	57,378.39
230 PSERS Retirement Contributions	65,605.06	60,330.46	66,568.28	254,036.67
270 Group Insurance – Self-Insurance	2,443.75			5,084.75
280 Other Post-Employment Benefits (OPEB)		6,640.00		6,640.00
299 All Other Employee Benefits				6,171.00
Total Personnel Services – Employee Benefits	\$129,286.99	\$117,093.95	\$86,903.86	\$453,843.35
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				6,705.80
330 Other Professional Services				50,328.60
340 Technical Services				42,598.35
Total Purchased Professional and Technical Services				\$99,632.75
500 <u>Other Purchased Services</u>				
520 Insurance – General				43,273.50
530 Communications				31,589.77
549 Other Advertising/Public Relations				5,780.56
580 Travel				2,220.92
Total Other Purchased Services				\$82,864.75
600 <u>Supplies</u>				
610 General Supplies	15,332.25	10,435.05		39,830.35
640 Books and Periodicals	9,290.66	11,509.34		20,800.00
Total Supplies	\$24,622.91	\$21,944.39		\$60,630.35
800 <u>Other Objects</u>				
810 Dues and Fees	110.00	510.00		13,099.15
Total Other Objects	\$110.00	\$510.00		\$13,099.15
Total 2300 Support Services – Administration	\$345,904.29	\$311,403.61	\$275,702.71	\$1,460,957.04

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General Fund (10)

2310 Board Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				6,706.23
Total Personnel Services – Salaries				\$6,706.23
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				513.02
Total Personnel Services – Employee Benefits				\$513.02
600 <u>Supplies</u>				
610 General Supplies				2,528.37
Total Supplies				\$2,528.37
800 <u>Other Objects</u>				
810 Dues and Fees				6,645.82
Total Other Objects				\$6,645.82
Total 2310 Board Services				\$16,393.44

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General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				16,980.00
Total Personnel Services – Salaries				\$16,980.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				1,298.94
Total Personnel Services – Employee Benefits				\$1,298.94
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				844.84
340 Technical Services				42,598.35
Total Purchased Professional and Technical Services				\$43,443.19
500 <u>Other Purchased Services</u>				
520 Insurance – General				2,898.60
Total Other Purchased Services				\$2,898.60
600 <u>Supplies</u>				
610 General Supplies				3,962.32
Total Supplies				\$3,962.32
Total 2330 Tax Assessment and Collection Services				\$68,583.05

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General Fund (10)

2350 Legal and Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				49,483.76
Total Purchased Professional and Technical Services				\$49,483.76
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				5,780.56
Total Other Purchased Services				\$5,780.56
Total 2350 Legal and Accounting Services				\$55,264.32

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General Fund (10)

2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			101,499.92	276,161.87
Total Personnel Services – Salaries			\$101,499.92	\$276,161.87
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			5,865.12	40,815.48
220 Social Security Contributions			7,733.23	21,184.59
230 PSERS Retirement Contributions			35,789.00	97,321.87
270 Group Insurance – Self-Insurance				2,641.00
299 All Other Employee Benefits				6,171.00
Total Personnel Services – Employee Benefits			\$49,387.35	\$168,133.94
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				6,705.80
Total Purchased Professional and Technical Services				\$6,705.80
500 <u>Other Purchased Services</u>				
580 Travel				2,220.92
Total Other Purchased Services				\$2,220.92
600 <u>Supplies</u>				
610 General Supplies				7,572.36
Total Supplies				\$7,572.36
800 <u>Other Objects</u>				
810 Dues and Fees				4,933.33
Total Other Objects				\$4,933.33
Total 2360 Office of the Superintendent / Executive Director Services			\$150,887.27	\$465,728.22

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General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	191,884.39	171,855.27	87,298.93	451,038.59
Total Personnel Services – Salaries	\$191,884.39	\$171,855.27	\$87,298.93	\$451,038.59
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	46,662.94	36,995.24	58.88	83,717.06
220 Social Security Contributions	14,575.24	13,128.25	6,678.35	34,381.84
230 PSERS Retirement Contributions	65,605.06	60,330.46	30,779.28	156,714.80
270 Group Insurance – Self-Insurance	2,443.75			2,443.75
280 Other Post-Employment Benefits (OPEB)		6,640.00		6,640.00
Total Personnel Services – Employee Benefits	\$129,286.99	\$117,093.95	\$37,516.51	\$283,897.45
600 <u>Supplies</u>				
610 General Supplies	15,332.25	10,435.05		25,767.30
640 Books and Periodicals	9,290.66	11,509.34		20,800.00
Total Supplies	\$24,622.91	\$21,944.39		\$46,567.30
800 <u>Other Objects</u>				
810 Dues and Fees	110.00	510.00		620.00
Total Other Objects	\$110.00	\$510.00		\$620.00
Total 2380 Office of the Principal Services	\$345,904.29	\$311,403.61	\$124,815.44	\$782,123.34

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General Fund (10)

2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
520 Insurance – General				40,374.90
530 Communications				31,589.77
Total Other Purchased Services				\$71,964.67
800 <u>Other Objects</u>				
810 Dues and Fees				900.00
Total Other Objects				\$900.00
Total 2390 Other Administration Services				\$72,864.67

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General Fund (10)

2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				105,866.62
Total Personnel Services – Salaries				\$105,866.62
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				45,320.64
220 Social Security Contributions				8,022.31
230 PSERS Retirement Contributions				37,328.76
270 Group Insurance – Self-Insurance				1,550.00
Total Personnel Services – Employee Benefits				\$92,221.71
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,842.34
Total Purchased Professional and Technical Services				\$4,842.34
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				278.10
Total Purchased Property Services				\$278.10
600 <u>Supplies</u>				
610 General Supplies				2,764.85
Total Supplies				\$2,764.85
Total 2400 Support Services – Pupil Health				\$205,973.62

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General Fund (10)

2430 Dental Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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300 Purchased Professional and Technical Services

330 Other Professional Services				151.50
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Total Purchased Professional and Technical Services				\$151.50
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Total 2430 Dental Services				\$151.50
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General Fund (10)

2440 Nursing Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				105,866.62
Total Personnel Services – Salaries				\$105,866.62
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				45,320.64
220 Social Security Contributions				8,022.31
230 PSERS Retirement Contributions				37,328.76
270 Group Insurance – Self-Insurance				1,550.00
Total Personnel Services – Employee Benefits				\$92,221.71
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				4,690.84
Total Purchased Professional and Technical Services				\$4,690.84
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				278.10
Total Purchased Property Services				\$278.10
600 <u>Supplies</u>				
610 General Supplies				2,764.85
Total Supplies				\$2,764.85
Total 2440 Nursing Services				\$205,822.12

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General Fund (10)				
2500 Support Services – Business	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				177,793.74
Total Personnel Services – Salaries				\$177,793.74
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				59,122.07
220 Social Security Contributions				13,519.21
230 PSERS Retirement Contributions				62,018.79
270 Group Insurance – Self-Insurance				4,903.30
Total Personnel Services – Employee Benefits				\$139,563.37
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				510.93
330 Other Professional Services				15,635.73
390 Other Purchased Professional and Technical Services				1,786.76
Total Purchased Professional and Technical Services				\$17,933.42
400 Purchased Property Services				
440 Rentals			15,558.10	18,278.76
Total Purchased Property Services			\$15,558.10	\$18,278.76
500 Other Purchased Services				
580 Travel				586.88
Total Other Purchased Services				\$586.88
600 Supplies				
610 General Supplies				4,816.67
Total Supplies				\$4,816.67
800 Other Objects				
810 Dues and Fees				8,929.19
Total Other Objects				\$8,929.19
Total 2500 Support Services – Business			\$15,558.10	\$367,902.03

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General Fund (10)

2510 Fiscal Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				177,793.74
Total Personnel Services – Salaries				\$177,793.74
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				59,122.07
220 Social Security Contributions				13,519.21
230 PSERS Retirement Contributions				62,018.79
270 Group Insurance – Self-Insurance				4,903.30
Total Personnel Services – Employee Benefits				\$139,563.37
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				510.93
330 Other Professional Services				15,635.73
390 Other Purchased Professional and Technical Services				1,786.76
Total Purchased Professional and Technical Services				\$17,933.42
500 <u>Other Purchased Services</u>				
580 Travel				586.88
Total Other Purchased Services				\$586.88
600 <u>Supplies</u>				
610 General Supplies				4,816.67
Total Supplies				\$4,816.67
800 <u>Other Objects</u>				
810 Dues and Fees				8,929.19
Total Other Objects				\$8,929.19
Total 2510 Fiscal Services				\$349,623.27

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General Fund (10)				
2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				102,637.27
Total Personnel Services – Salaries				\$102,637.27
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				22,553.91
220 Social Security Contributions				7,804.37
230 PSERS Retirement Contributions				35,925.32
270 Group Insurance – Self-Insurance				2,670.00
Total Personnel Services – Employee Benefits				\$68,953.60
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				510.93
390 Other Purchased Professional and Technical Services				829.00
Total Purchased Professional and Technical Services				\$1,339.93
500 <u>Other Purchased Services</u>				
580 Travel				586.88
Total Other Purchased Services				\$586.88
600 <u>Supplies</u>				
610 General Supplies				2,666.29
Total Supplies				\$2,666.29
800 <u>Other Objects</u>				
810 Dues and Fees				284.41
Total Other Objects				\$284.41
Total 2511 Supervision of Fiscal Services - Head of Component				\$176,468.38

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General Fund (10)

2513 Receiving and Disbursing Funds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				45,000.00
Total Personnel Services – Salaries				\$45,000.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				20,137.32
220 Social Security Contributions				3,420.23
230 PSERS Retirement Contributions				15,867.06
270 Group Insurance – Self-Insurance				1,118.30
Total Personnel Services – Employee Benefits				\$40,542.91
Total 2513 Receiving and Disbursing Funds Services				\$85,542.91

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General Fund (10)

2514 Payroll Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				30,156.47
Total Personnel Services – Salaries				\$30,156.47
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				16,430.84
220 Social Security Contributions				2,294.61
230 PSERS Retirement Contributions				10,226.41
270 Group Insurance – Self-Insurance				1,115.00
Total Personnel Services – Employee Benefits				\$30,066.86
600 <u>Supplies</u>				
610 General Supplies				1,368.00
Total Supplies				\$1,368.00
800 <u>Other Objects</u>				
810 Dues and Fees				3,541.81
Total Other Objects				\$3,541.81
Total 2514 Payroll Services				\$65,133.14

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General Fund (10)

2519 Other Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				15,635.73
390 Other Purchased Professional and Technical Services				957.76
Total Purchased Professional and Technical Services				\$16,593.49
600 <u>Supplies</u>				
610 General Supplies				782.38
Total Supplies				\$782.38
800 <u>Other Objects</u>				
810 Dues and Fees				5,102.97
Total Other Objects				\$5,102.97
Total 2519 Other Fiscal Services				\$22,478.84

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General Fund (10)

2540 Printing, Publishing and Duplicating Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
440 Rentals			15,558.10	18,278.76
Total Purchased Property Services			\$15,558.10	\$18,278.76
Total 2540 Printing, Publishing and Duplicating Services			\$15,558.10	\$18,278.76

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General Fund (10)				
2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				564,852.95
Total Personnel Services – Salaries				\$564,852.95
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				144,480.38
220 Social Security Contributions				42,958.96
230 PSERS Retirement Contributions				199,127.49
270 Group Insurance – Self-Insurance				5,668.98
Total Personnel Services – Employee Benefits				\$392,235.81
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				948.43
330 Other Professional Services				11,504.80
350 Security / Safety Services				3,522.42
390 Other Purchased Professional and Technical Services				250.00
Total Purchased Professional and Technical Services				\$16,225.65
400 <u>Purchased Property Services</u>				
410 Cleaning Services				18,191.19
420 Utility Services				37,435.86
430 Repairs and Maintenance Services			11,100.00	81,223.58
460 Extermination Services				325.00
Total Purchased Property Services			\$11,100.00	\$137,175.63
500 <u>Other Purchased Services</u>				
580 Travel				35.50
Total Other Purchased Services				\$35.50
600 <u>Supplies</u>				
610 General Supplies	86,552.94	73,730.31		160,283.25
620 Energy				399,162.74
650 Supplies & Fees – Technology Related				2,226.00
Total Supplies	\$86,552.94	\$73,730.31		\$561,671.99
700 <u>Property</u>				
752 Capital Equipment – Original and Additional			22,455.00	47,350.00
756 Capitalized Technology Equipment – Original				15,958.75
Total Property			\$22,455.00	\$63,308.75
800 <u>Other Objects</u>				
810 Dues and Fees				133.33
Total Other Objects				\$133.33
Total 2600 Operation and Maintenance of Plant Services	\$86,552.94	\$73,730.31	\$33,555.00	\$1,735,639.61

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General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				65,334.54
Total Personnel Services – Salaries				\$65,334.54
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				25,691.70
220 Social Security Contributions				4,998.19
230 PSERS Retirement Contributions				23,036.92
Total Personnel Services – Employee Benefits				\$53,726.81
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$119,061.35

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General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				65,334.54
Total Personnel Services – Salaries				\$65,334.54
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				25,691.70
220 Social Security Contributions				4,998.19
230 PSERS Retirement Contributions				23,036.92
Total Personnel Services – Employee Benefits				\$53,726.81
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$119,061.35

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General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				410,980.86
Total Personnel Services – Salaries				\$410,980.86
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				100,171.52
220 Social Security Contributions				31,202.64
230 PSERS Retirement Contributions				144,872.14
270 Group Insurance – Self-Insurance				4,465.68
Total Personnel Services – Employee Benefits				\$280,711.98
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				948.43
330 Other Professional Services				384.00
Total Purchased Professional and Technical Services				\$1,332.43
400 <u>Purchased Property Services</u>				
410 Cleaning Services				18,191.19
420 Utility Services				37,435.86
430 Repairs and Maintenance Services			11,100.00	81,223.58
460 Extermination Services				325.00
Total Purchased Property Services			\$11,100.00	\$137,175.63
600 <u>Supplies</u>				
610 General Supplies	77,811.03	66,283.49		144,094.52
620 Energy				399,162.74
Total Supplies	\$77,811.03	\$66,283.49		\$543,257.26
700 <u>Property</u>				
752 Capital Equipment – Original and Additional			22,455.00	22,455.00
Total Property			\$22,455.00	\$22,455.00
800 <u>Other Objects</u>				
810 Dues and Fees				133.33
Total Other Objects				\$133.33
Total 2620 Operation of Buildings Services	\$77,811.03	\$66,283.49	\$33,555.00	\$1,396,046.49

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General Fund (10)

2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				88,537.55
Total Personnel Services – Salaries				\$88,537.55
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				18,617.16
220 Social Security Contributions				6,758.13
230 PSERS Retirement Contributions				31,218.43
270 Group Insurance – Self-Insurance				1,203.30
Total Personnel Services – Employee Benefits				\$57,797.02
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				11,120.80
350 Security / Safety Services				3,522.42
390 Other Purchased Professional and Technical Services				250.00
Total Purchased Professional and Technical Services				\$14,893.22
500 <u>Other Purchased Services</u>				
580 Travel				35.50
Total Other Purchased Services				\$35.50
600 <u>Supplies</u>				
610 General Supplies	8,741.91	7,446.82		16,188.73
650 Supplies & Fees – Technology Related				2,226.00
Total Supplies	\$8,741.91	\$7,446.82		\$18,414.73
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				24,895.00
756 Capitalized Technology Equipment – Original				15,958.75
Total Property				\$40,853.75
Total 2660 Safety and Security Services	\$8,741.91	\$7,446.82		\$220,531.77

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General Fund (10)

2700 Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				3,350.00
Total Purchased Professional and Technical Services				\$3,350.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,134.06
Total Purchased Property Services				\$1,134.06
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				898,804.53
516 Student Transportation Services From the IU				841.35
Total Other Purchased Services				\$899,645.88
Total 2700 Student Transportation Services				\$904,129.94

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General Fund (10)

2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				820,194.62
516 Student Transportation Services From the IU				841.35
Total Other Purchased Services				\$821,035.97
Total 2720 Vehicle Operation Services				\$821,035.97

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General Fund (10)

2740 Vehicle Servicing and Maintenance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,134.06
Total Purchased Property Services				\$1,134.06
Total 2740 Vehicle Servicing and Maintenance Services				\$1,134.06

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General Fund (10)

2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				78,609.91
Total Other Purchased Services				\$78,609.91
Total 2750 Nonpublic Transportation				\$78,609.91

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General Fund (10)

2790 Other Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				3,350.00
Total Purchased Professional and Technical Services				\$3,350.00
Total 2790 Other Student Transportation Services				\$3,350.00

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General Fund (10)

2800 Support Services – Central

Elementary Secondary Federal Total

300 Purchased Professional and Technical Services

340 Technical Services 23,925.36

360 Employee Training and Development Services 961.56

Total Purchased Professional and Technical Services \$24,886.92

Total 2800 Support Services – Central \$24,886.92

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General Fund (10)

2830 Staff Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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300 Purchased Professional and Technical Services

360 Employee Training and Development Services			961.56
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Total Purchased Professional and Technical Services			\$961.56
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Total 2830 Staff Services			\$961.56
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General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services				961.56
Total Purchased Professional and Technical Services				\$961.56
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only				\$961.56

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General Fund (10)

2840 Data Processing Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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300 Purchased Professional and Technical Services

340 Technical Services			23,925.36
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Total Purchased Professional and Technical Services			\$23,925.36
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Total 2840 Data Processing Services			\$23,925.36
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General Fund (10)

2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations			4,500.00	4,500.00
595 IU Payments By Withholding				4,273.49
Total Other Purchased Services			\$4,500.00	\$8,773.49
Total 2900 Other Support Services			\$4,500.00	\$8,773.49

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General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary Secondary Federal Total

500 Other Purchased Services

549 Other Advertising/Public Relations 4,500.00 4,500.00

595 IU Payments By Withholding 4,273.49

Total Other Purchased Services				\$4,500.00	\$8,773.49
Total 2910 Support Services Not Listed Elsewhere In the 2000 Series				\$4,500.00	\$8,773.49

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General Fund (10)	
3000 Operation of Non-Instructional Services	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	127,796.11
Total Personnel Services – Salaries	\$127,796.11
200 <u>Personnel Services – Employee Benefits</u>	
220 Social Security Contributions	9,760.53
230 PSERS Retirement Contributions	46,184.17
Total Personnel Services – Employee Benefits	\$55,944.70
300 <u>Purchased Professional and Technical Services</u>	
329 Professional Educational Services – Other	150.00
330 Other Professional Services	50,133.00
340 Technical Services	6,406.58
350 Security / Safety Services	5,520.00
Total Purchased Professional and Technical Services	\$62,209.58
400 <u>Purchased Property Services</u>	
410 Cleaning Services	4,124.72
430 Repairs and Maintenance Services	15,982.66
440 Rentals	6,751.06
Total Purchased Property Services	\$26,858.44
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	33,585.98
520 Insurance – General	3,750.00
580 Travel	14,405.71
Total Other Purchased Services	\$51,741.69
600 <u>Supplies</u>	
610 General Supplies	48,204.85
630 Food	205.40
650 Supplies & Fees – Technology Related	1,844.92
Total Supplies	\$50,255.17
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	1,764.00
Total Property	\$1,764.00
800 <u>Other Objects</u>	
810 Dues and Fees	13,061.00
860 Grants To Municipal and Community Service Organizations	5,000.00
Total Other Objects	\$18,061.00
Total 3000 Operation of Non-Instructional Services	\$394,630.69

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General Fund (10)

3200 Student Activities

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				127,796.11
Total Personnel Services – Salaries				\$127,796.11
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				9,760.53
230 PSERS Retirement Contributions				46,184.17
Total Personnel Services – Employee Benefits				\$55,944.70
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				150.00
330 Other Professional Services				50,133.00
340 Technical Services				3,109.00
350 Security / Safety Services				5,520.00
Total Purchased Professional and Technical Services				\$58,912.00
400 <u>Purchased Property Services</u>				
410 Cleaning Services				4,124.72
430 Repairs and Maintenance Services				15,982.66
440 Rentals				6,751.06
Total Purchased Property Services				\$26,858.44
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				33,585.98
520 Insurance – General				3,750.00
580 Travel				14,405.71
Total Other Purchased Services				\$51,741.69
600 <u>Supplies</u>				
610 General Supplies				46,159.71
630 Food				205.40
Total Supplies				\$46,365.11
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				1,764.00
Total Property				\$1,764.00
800 <u>Other Objects</u>				
810 Dues and Fees				13,061.00
Total Other Objects				\$13,061.00
Total 3200 Student Activities				\$382,443.05

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General Fund (10)

3300 Community Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				3,297.58
Total Purchased Professional and Technical Services				\$3,297.58
600 <u>Supplies</u>				
610 General Supplies				2,045.14
650 Supplies & Fees – Technology Related			1,844.92	1,844.92
Total Supplies			\$1,844.92	\$3,890.06
800 <u>Other Objects</u>				
860 Grants To Municipal and Community Service Organizations				5,000.00
Total Other Objects				\$5,000.00
Total 3300 Community Services			\$1,844.92	\$12,187.64

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General Fund (10)	
5000 Other Expenditures and Financing Uses	<u>Total</u>
800 <u>Other Objects</u>	
830 Interest	268,895.12
Total Other Objects	\$268,895.12
900 <u>Other Uses of Funds</u>	
910 Redemption of Principal	1,089,722.40
Total Other Uses of Funds	\$1,089,722.40
Total 5000 Other Expenditures and Financing Uses	\$1,358,617.52

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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				268,895.12
Total Other Objects				\$268,895.12
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,089,722.40
Total Other Uses of Funds				\$1,089,722.40
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$1,358,617.52

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General Fund (10)

5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				268,895.12
Total Other Objects				\$268,895.12
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,089,722.40
Total Other Uses of Funds				\$1,089,722.40
Total 5110 Debt Service				\$1,358,617.52

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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	8,392,021.27				
1200 Special Programs - Elementary / Secondary	3,862,924.77				
1300 Vocational Education	198,255.62				
1400 Other Instructional Programs - Elementary / Secondary	112,745.61				
Total Instruction	\$12,565,947.27				
2000 <u>Support Services</u>					
2100 Support Services - Students	595,798.94				
2200 Support Services - Instructional Staff	1,147,698.93				
2300 Support Services - Administration	1,460,957.04				
2400 Support Services - Pupil Health	205,973.62				
2500 Support Services - Business	367,902.03				
2600 Operation and Maintenance of Plant Services	1,735,639.61				
2700 Student Transportation Services	904,129.94				
2800 Support Services - Central	24,886.92				
2900 Other Support Services	8,773.49				
Total Support Services	\$6,451,760.52				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	382,443.05				
3300 Community Services	12,187.64				
Total Operation of Non-Instructional Services	\$394,630.69				
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	1,358,617.52				
Total Other Expenditures and Financing Uses	\$1,358,617.52				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$20,770,956.00				

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	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
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					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services					
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
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					

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	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	8,392,021.27
1200 Special Programs - Elementary / Secondary	3,862,924.77
1300 Vocational Education	198,255.62
1400 Other Instructional Programs - Elementary / Secondary	112,745.61
Total Instruction	\$12,565,947.27
2000 <u>Support Services</u>	
2100 Support Services - Students	595,798.94
2200 Support Services - Instructional Staff	1,147,698.93
2300 Support Services - Administration	1,460,957.04
2400 Support Services - Pupil Health	205,973.62
2500 Support Services - Business	367,902.03
2600 Operation and Maintenance of Plant Services	1,735,639.61
2700 Student Transportation Services	904,129.94
2800 Support Services - Central	24,886.92
2900 Other Support Services	8,773.49
Total Support Services	\$6,451,760.52
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	382,443.05
3300 Community Services	12,187.64
Total Operation of Non-Instructional Services	\$394,630.69
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	1,358,617.52
Total Other Expenditures and Financing Uses	\$1,358,617.52
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$20,770,956.00

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	7,561,127.40
	Total Federally Funded salaries subject to PSERS withholding	569,849.00

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	357,409.00
	Expenditures Funded with Carry over Title I Funds	
Total	Title I Expenditure Data	\$357,409.00

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	25,771.00
	Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

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

1 .	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	2,776,957.93
2 .	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	715,770.26
2A.	<u>Current Special Education Expenditures within Sub-Function 2100</u> This data should also be included in line 2 above. See list of exclusions in the note below.	81,136.96
2B.	<u>Current Special Education Expenditures within Sub-Function 2200</u> This data should also be included in line 2 above. See list of exclusions in the note below.	270,919.83
2C.	<u>Current Special Education Expenditures within Sub-Function 2700</u> This data should also be included in line 2 above. See list of exclusions in the note below.	363,713.47
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> See list of exclusions in the note below.	

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

- * Include the total expenditures for special education costs from all governmental funds and the food service fund 51 for the function/sub-function requested
- * Exclude data from sub-functions: 1243,1450,1500,1600,1807,2280,2450,2750,2990
- * Exclude data from objects: 322,511,512,516,561,562,564,566,592,593,594,595,596,597,700,830,899

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	1,997,322.45	176,696.00	2,174,018.45
	212 Dental Insurance			
	215 Eye Care Insurance	4,993.72	538.38	5,532.10
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits	62,570.29	13,747.60	76,317.89
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$2,064,886.46	\$190,981.98	\$2,255,868.44
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$2,064,886.46	\$190,981.98	\$2,255,868.44

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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	78,194.05	201,070.41	279,264.46	99,106.88	254,846.28	353,953.16
2140 Psychological Services	93,873.26		93,873.26	82,096.64		82,096.64
2150 Speech Pathology and Audiology Services						
2160 Social Work Services				85,756.32		85,756.32
2260 Instruction and Curriculum Development Services	188,094.74	188,094.74	376,189.48	104,177.11	267,883.98	372,061.09
2350 Legal and Accounting Services		51,584.37	51,584.37		55,264.32	55,264.32
2420 Medical Services		4,200.00	4,200.00			
2440 Nursing Services	57,895.67	148,874.59	206,770.26	57,630.19	148,191.93	205,822.12
2700 Student Transportation Services	549,207.50	430,751.14	979,958.64	400,019.59	504,110.35	904,129.94
Total	\$967,265.22	\$1,024,575.25	\$1,991,840.47	\$828,786.73	\$1,230,296.86	\$2,059,083.59

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(PRINCIPAL AMOUNTS ONLY)								
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		11,275,000.00			44,722.40		21,803,855.00	33,123,577.40
2. Additional Debt Incurred During Year							1,077,743.00	1,077,743.00
3. Retirements and Repayments		1,045,000.00			44,722.40		336,681.42	1,426,403.82
4. Debt at End of Fiscal Year		10,230,000.00					22,544,916.58	32,774,916.58
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		10,230,000.00					22,544,916.58	32,774,916.58
7. Current Portion P&I - Due within 1 year		1,070,000.00					2,641,053.00	3,711,053.00
8. Interest Paid during current fiscal year		268,725.50			1,068.88			269,794.38

(PRINCIPAL AMOUNTS ONLY)								
<u>PROPRIETARY FUNDS</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							567,107.09	567,107.09
2. Additional Debt Incurred During Year							22,000.36	22,000.36
3. Retirements and Repayments							7,746.40	7,746.40
4. Debt at End of Fiscal Year							581,361.05	581,361.05
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							581,361.05	581,361.05
7. Current Portion P&I - Due within 1 year							68,526.89	68,526.89
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	1,089,722.40		268,895.12	1,358,617.52	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund					
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$1,089,722.40		\$268,895.12	\$1,358,617.52	

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
5140	50	Enterprise Fund				
5140	60	Internal Service Fund				
Total Debt Payments - Proprietary Funds						

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Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	02/2021	4,400,000.00		990,000.00	3,410,000.00	1,015,000.00	91,150.00
General Obligation Bonds/Notes – CIB	12/2019	4,625,000.00		5,000.00	4,620,000.00	5,000.00	123,658.00
General Obligation Bonds/Notes – CIB	11/2017	2,250,000.00		50,000.00	2,200,000.00	50,000.00	53,917.50
Extended Term Financing Agreements		44,722.40		44,722.40			1,068.88
Compensated Absences		395,422.00		52,428.42	342,993.58		
Other Post-Employment Benefits (OPEB)		1,165,382.00		284,253.00	881,129.00		
Net Pension Liability		20,243,051.00	1,077,743.00		21,320,794.00	2,641,053.00	
Totals for Debt Entered:		\$33,123,577.40	\$1,077,743.00	\$1,426,403.82	\$32,774,916.58	\$3,711,053.00	\$269,794.38

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Net Pension Liability		531,948.72	21,257.74		553,206.46	68,526.89	
Other Post-Employment Benefits (OPEB)		30,617.60		7,746.40	22,871.20		
Compensated Absences		4,540.77	742.62		5,283.39		
Totals for Debt Entered:		\$567,107.09	\$22,000.36	\$7,746.40	\$581,361.05	\$68,526.89	

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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	2,314,078.67
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$2,314,078.67

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	975.00		975.00
6 Brick and Mortar Charter Schools	540,724.40		540,724.40
7 Cyber Charter Schools	532,845.69	663,252.96	1,196,098.65
8 Career and Technology Centers	192,505.05		192,505.05
9 Approved Private Schools	219,706.70		219,706.70
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	55,597.66		55,597.66
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	108,471.21		108,471.21
Section 2 Total	\$1,650,825.71	\$663,252.96	\$2,314,078.67

1 .	<u>Student Transportation Services for Educational Field Trips</u>	14,345.51
2 .	<u>Student Transportation Services for Student Activities</u>	33,927.48
3 .	<u>Rental of Vehicles for Student Transportation Services</u>	
4 .	<u>Capital Reserve Funds</u>	

Include only district-owned transportation expenditures paid from State or local money.
DO NOT include federal expenditures or payments to contract service providers.
Contracted transportation services should not be recorded on this schedule.

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		<u>Total</u>
100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	197,863.07
Total Personnel Services – Salaries		\$197,863.07
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	916.97
220	Social Security Contributions	15,031.72
230	PSERS Retirement Contributions	39,050.14
Total Personnel Services – Employee Benefits		\$54,998.83
400	<u>Purchased Property Services</u>	
460	Extermination Services	7,842.00
Total Purchased Property Services		\$7,842.00
500	<u>Other Purchased Services</u>	
570	Food Service Management	353,289.75
580	Travel	31.25
Total Other Purchased Services		\$353,321.00
600	<u>Supplies</u>	
610	General Supplies	81,278.00
Total Supplies		\$81,278.00
700	<u>Property</u>	
740	Depreciation	2,300.00
Total Property		\$2,300.00
Total 3000 Operation of Non-Instructional Services		\$697,602.90

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Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			197,863.07	197,863.07
Total Personnel Services – Salaries			\$197,863.07	\$197,863.07
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			916.97	916.97
220 Social Security Contributions			15,031.72	15,031.72
230 PSERS Retirement Contributions			39,050.14	39,050.14
Total Personnel Services – Employee Benefits			\$54,998.83	\$54,998.83
400 <u>Purchased Property Services</u>				
460 Extermination Services			7,842.00	7,842.00
Total Purchased Property Services			\$7,842.00	\$7,842.00
500 <u>Other Purchased Services</u>				
570 Food Service Management				353,289.75
580 Travel			31.25	31.25
Total Other Purchased Services			\$31.25	\$353,321.00
600 <u>Supplies</u>				
610 General Supplies			81,278.00	81,278.00
Total Supplies			\$81,278.00	\$81,278.00
700 <u>Property</u>				
740 Depreciation			2,300.00	2,300.00
Total Property			\$2,300.00	\$2,300.00
Total 3100 Food Services			\$344,313.15	\$697,602.90

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	697,602.90				697,602.90
Total Operation of Non-Instructional Services	\$697,602.90				\$697,602.90
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$697,602.90				\$697,602.90

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Rochester Area El Sch	7333	1,527,289.63	531,597.78	3,791,227.95	1,319,598.01	478,559.00	471,480.28	8,119,752.65	
	Rochester High School	8000	804,513.76	554,200.35	1,997,063.95	1,375,704.91	47,462.00	471,480.28	5,250,425.25	
	Rochester MS	8279	665,976.74	240,112.77	1,653,170.14	596,037.74	47,462.00	471,480.28	3,674,239.67	
Total			2,997,780.13	1,325,910.90	7,441,462.04	3,291,340.66	573,483.00	1,414,440.84	17,044,417.57	