

LEA Name : Big Beaver Falls Area SD
Address : 1503 8th Avenue
Beaver Falls , PA 15010

County : Beaver
AUN Number : 127041503
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2019

Pennsylvania Department of Education

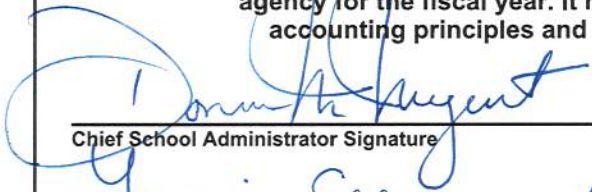
&

Office of Comptroller Operations

PDE-2056: Intermediate Unit


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

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


Chief School Administrator Signature

12/162019

Date


Board Secretary Signature

12/16/2019

Date

Gary Ceccarelli

Contact Person

ceccarellig@tigerweb.org

Contact Person E-mail Address

(724)843-3420

Ext :1203

Contact Person Telephone Number

(724)843-2360

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2019**
(Pursuant to PA School Code Section 218(b))

LEA Name : Big Beaver Falls Area SD
AUN Number : 127041503
County : Beaver

Audit Certification Due: 12/31/2019

This certification is applicable to the Annual Financial Report data submitted
through the Consolidated Financial Reporting System on: 12/16/2019
Date

Auditing Firm:
Cottrill Arbutina

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

Chief School Administrator

12/16/2019

Signature

Date

Board Secretary

12/16/2019

Signature

Date

Gary Ceccarelli

Contact Person

ceccarellig@tigerweb.org

Contact Person E-mail Address

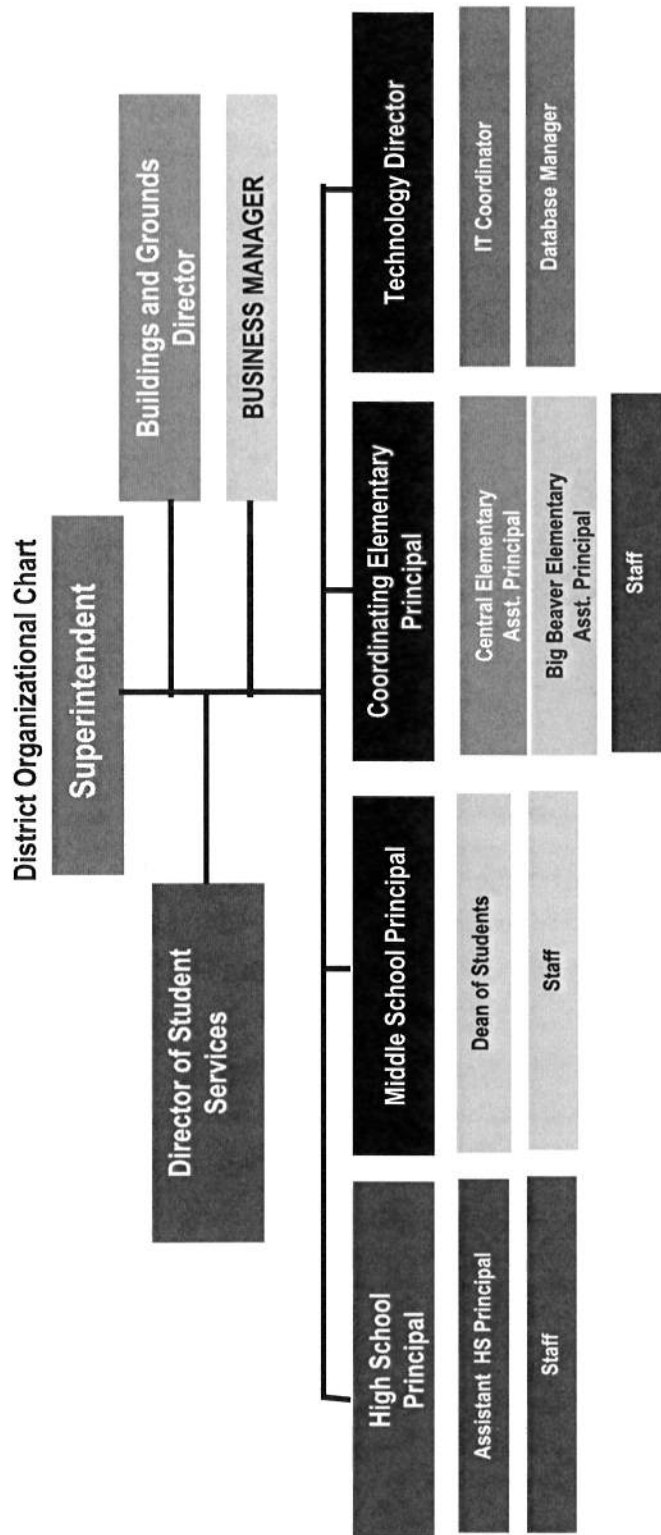
(724)843-3420

Ext :1203

Contact Person Telephone Number

(724)843-2360

Contact Person Fax Number



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30390	Revenue Detail: AFR amount must equal PDE FAI System amount. 7110, AFR Rev Detail: \$11,003,547.36 7110, PDE FAI System: \$11,003,626.78	\$11,003,547.36 is the total of the Audit Confirmation of Subsidy Payments and the deducts
30501	Revenue Detail: AFR amount must equal PDE FAI system amount. 7311, AFR Rev Detail: \$988,866.24 7311, PDE FAI System: \$828,761.06	\$160,105.18 paid on 8/30/18 was recognized in 2018/19 at the instruction of PDE in PY AFR.
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2350: \$20,674.88 Prior Year SESS Schedule 2350: \$10,149.00	The School District incurred increases in expenses due to several Special Education Due Process complaints in the 2018-2019 school year.

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:19 AM

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	7,758,079				
0110	Investments					
0120	Taxes Receivable	4,480,425				
0130	Due From Other Funds					
0141	Due From Other Governments	1,171,098				
0142	State Revenue Receivable	124,731				
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		\$13,534,333				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$13,534,333				

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:19 AM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents					7,758,079
0110	Investments					
0120	Taxes Receivable					4,480,425
0130	Due From Other Funds					
0141	Due From Other Governments					1,171,098
0142	State Revenue Receivable					124,731
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						\$13,534,333
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources						\$13,534,333

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:19 AM

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	953,773				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	3,249,970				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities	\$4,203,743				
0950 Deferred Inflows of Resources	4,246,456				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	2,951,823				
0850 Unassigned Fund Balance	2,132,311				
Total Fund Balances	\$5,084,134				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$13,534,333				

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:19 AM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable					953,773
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					3,249,970
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues					
0490	Other Current Liabilities					
Total Liabilities						\$4,203,743
0950	Deferred Inflows of Resources					4,246,456
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance					
0830	Committed Fund Balance					
0840	Assigned Fund Balance					2,951,823
0850	Unassigned Fund Balance					2,132,311
Total Fund Balances						\$5,084,134
Total Liabilities, Deferred Inflows Of Resources And Fund Balances						\$13,534,333

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	8,775,400				
7000 Revenue from State Sources	19,505,447				
8000 Revenue from Federal Sources	1,475,585				
Total Revenues	\$29,756,432				
Expenditures					
1000 Instruction	17,332,230				
2000 Support Services	8,927,587				
3000 Operation of Non-Instructional Services	726,571				
4000 Facilities Acquisition, Construction and Improvement Services	795,800				
5110 Debt Service	1,836,525				
5130 Refund of Prior Year Revenues / Receipts	120,540				
Total Expenditures	\$29,739,253				
Excess (Deficiency) Of Revenues Over Expenditures	\$17,179				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN	32,020				
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)	\$32,020				

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:27 AM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues						
6000	Revenue from Local Sources					8,775,400
7000	Revenue from State Sources					19,505,447
8000	Revenue from Federal Sources					1,475,585
Total Revenues						\$29,756,432
Expenditures						
1000	Instruction					17,332,230
2000	Support Services					8,927,587
3000	Operation of Non-Instructional Services					726,571
4000	Facilities Acquisition, Construction and Improvement Services					795,800
5110	Debt Service					1,836,525
5130	Refund of Prior Year Revenues / Receipts					120,540
Total Expenditures						\$29,739,253
Excess (Deficiency) Of Revenues Over Expenditures						\$17,179
Other Financing Sources (Uses)						
9110	Face Value of Bonds Issued					
9120	Proceeds from Refunding of Bonds					
9130	Bond Premiums					
9200	Proceeds from Extended-Term Financing					
9300	Interfund Transfers - IN					32,020
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)						\$32,020

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances		\$49,199				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	5,034,933				
Fund Balance - End Of Year		\$5,084,132				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances						\$49,199
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year					5,034,933
Fund Balance - End Of Year						\$5,084,132

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:29 AM

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	470,394			470,394	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	44,276			44,276	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	12,012			12,012	
0170 Inventories	12,774			12,774	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$539,456			\$539,456	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	51,836			51,836	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$51,836			\$51,836	
0910 Deferred Outflows of Resources	168,515			168,515	
Total Assets And Deferred Outflows Of Resources	\$759,807			\$759,807	

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:29 AM

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					
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	120,081			120,081	
Total Current Liabilities	\$120,081			\$120,081	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	14,965			14,965	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability	1,103,238			1,103,238	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,118,203			\$1,118,203	
Total Liabilities	\$1,238,284			\$1,238,284	
0950 Deferred Inflows of Resources	50,847			50,847	
Net Position					
0791 Net Investment in Capital Assets	51,836			51,836	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(581,160)			(581,160)	
Total Net Position	(\$529,324)			(\$529,324)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$759,807			\$759,807	

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	283,348			283,348	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$283,348			\$283,348	
Operating Expenses					
100 Personnel Services – Salaries	383,065			383,065	
200 Personnel Services – Employee Benefits	281,799			281,799	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	52,890			52,890	
500 Other Purchased Services	718,519			718,519	
600 Supplies	123,092			123,092	
740 Depreciation	12,578			12,578	
810 Dues and Fees					
890 Miscellaneous Expenditures	1,611			1,611	
Total Operating Expenses	\$1,573,554			\$1,573,554	
Operating Income (Loss)	(\$1,290,206)			(\$1,290,206)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	17,262			17,262	
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	131,009			131,009	
8000 Revenue from Federal Sources	1,347,752			1,347,752	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,496,023			\$1,496,023	
Income (Loss) Before Contributions And Transfers	\$205,817			\$205,817	

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	32,020			32,020	
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	\$173,797			\$173,797	
0002 Net Position - Beginning of Fiscal Year	(703,124)			(703,124)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$529,327)			(\$529,327)	

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:38 AM

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	284,346			284,346	
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	606,027			606,027	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	883,586			883,586	
0018 Cash Payments For Other Operating Expenses	1,608			1,608	
Net Cash Provided By (Used For) Operating Activities	(\$1,206,875)			(\$1,206,875)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	129,333			129,333	
0023 Receipts From Federal Sources -8000	1,305,152			1,305,152	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans	(32,020)			(32,020)	
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$1,402,465			\$1,402,465	
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	(36,800)			(36,800)	
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$36,800)			(\$36,800)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	17,262			17,262	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:38 AM

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$17,262	\$17,262
--	----------	----------

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:38 AM

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	176,052			176,052	
0004 Cash and Cash Equivalents Beginning of Year	294,217			294,217	
Cash and Cash Equivalents at Year End	\$470,269			\$470,269	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(1,290,206)			(1,290,206)	
Adjustments					
0051 Depreciation and Net Amortization	12,578			12,578	
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)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	10,915			10,915	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	998			998	
0064 Deferred Outflows (0910)	32,317			32,317	
0059 Inc (Dec) in Accounts Payable (0400-0450)					
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(4,050)			(4,050)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	7,620			7,620	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
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)	22,950			22,950	
Total Adjustments	\$83,328			\$83,328	
Cash Provided By (Used for) Total	(\$1,206,878)			(\$1,206,878)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:40 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				61,459
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				\$61,459
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$61,459

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:40 AM

Amounts Expressed in Whole Dollars

	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				61,459
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets				\$61,459
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				\$61,459

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:40 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				61,459
Total Liabilities				\$61,459
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position				
Total Net Position				
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$61,459

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:40 AM

Amounts Expressed in Whole Dollars		<u>Other Agency</u>	<u>Discrete Component Units</u>	<u>Discrete Component Units</u>	<u>Total Fiduciary Funds</u>
		(89)	(98)	(99)	
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Unit				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholding				
0480	Unearned Revenues				
0490	Other Current Liabilities				61,459
Total Liabilities					\$61,459
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				
0799	Unrestricted Net Position				
Total Net Position					
Total Liabilities, Deferred Inflows Of Resources And Net Position					\$61,459

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:42 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Discrete Component</u> <u>Units</u> <u>(98)</u>	<u>Discrete Component</u> <u>Units</u> <u>(99)</u>	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions						
0092 Other Additions						
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions						
Change In Net Position						
0006 Net Position – Beginning of Fiscal Year	55,861					55,861
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$55,861					\$55,861

LEA : 127041503 Big Beaver Falls Area SD

General Fund (10)

Printed 12/16/2019 11:36:44 AM

Page - 1 of 4

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	5,895,635.74			5,895,635.74
6113 Public Utility Realty Taxes	7,936.03			7,936.03
6114 Payments in Lieu of Current Taxes - State / Local	63,889.82			63,889.82
6120 Current Per Capita Taxes, Section 679	19,967.40			19,967.40
6141 Current Act 511 Per Capita Taxes	19,967.40			19,967.40
6143 Current Act 511 Local Services Taxes	24,193.64			24,193.64
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	5,397.81			5,397.81
6151 Current Act 511 Earned Income Taxes	1,007,984.33			1,007,984.33
6153 Current Act 511 Real Estate Transfer Taxes	104,438.97			104,438.97
6157 Current Act 511 Mercantile Taxes	119,427.26			119,427.26
6411 Delinquent Real Estate Taxes	40,615.37			40,615.37
6412 Delinquent Interim Real Estate Taxes	941,994.97			941,994.97
6451 Delinquent Act 511 Earned Income Taxes	19,071.84			19,071.84
6500 Earnings on Investments	158,557.76			
6700 Revenues from LEA Activities	39,870.85			
6832 Federal IDEA Revenue Received as Pass Through	244,740.00			
6910 Rentals	26,280.82			
6941 Regular Day School Tuition	2,057.10			
6999 Other Revenues Not Specified Above	33,372.51			
TOTAL Revenue from Local Sources	\$8,775,399.62			\$8,270,520.58

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7110 Basic Education Funding	11,003,547.36			
7160 Tuition for Orphans Subsidy	29,049.58			
7220 Vocational Education	8,235.28			
7240 Driver Education - Student	700.00			
7271 Special Education funds for School-Aged Pupils	1,385,465.55			
7292 Pre-K Counts	340,000.00			
7311 Pupil Transportation Subsidy	988,866.24			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,055.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	389,489.71			
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,944.16			
7340 State Property Tax Reduction Allocation	995,578.63			
7361 School Safety and Security Grants	275,930.00			
7505 Ready to Learn Block Grant	384,341.00			
7810 State Share of Social Security and Medicare Taxes	605,073.40			
7820 State Share of Retirement Contributions	3,009,170.83			
TOTAL Revenue from State Sources	\$19,505,446.74			

Revenue Reported In Current Year				
<u>Revenue from Federal Sources</u>				
8110	Payments for Federally Impacted Areas	22,691.74		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,108,389.00		
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,384.00		
8517	NCLB, Title IV - 21St Century Schools	81,988.00		
8732	ARRA - Qualified School Construction Bonds (QSCB)	74,052.01		
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	63,712.00		
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	29,368.35		
TOTAL Revenue from Federal Sources		\$1,475,585.10		

	Revenue Reported In Current Year	
<u>Other Financing Sources</u>		
9350 Enterprise Fund Transfers	32,020.37	
TOTAL Other Financing Sources	\$32,020.37	
TOTAL FROM ALL SOURCES	\$29,788,451.83	\$8,270,520.58

Revenue from Local Sources	8,775,399.62
Revenue from State Sources	19,505,446.74
Revenue from Federal Sources	1,475,585.10
Other Financing Sources	32,020.37
TOTAL FROM ALL SOURCES	\$29,788,451.83

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1000 Instruction	Total
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	8,159,272.93
Total Personnel Services – Salaries	\$8,159,272.93
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	2,092,457.68
220 Social Security Contributions	620,154.02
230 PSERS Retirement Contributions	2,705,509.24
260 Workers' Compensation	45,000.00
270 Group Insurance – Self-Insurance	86,925.00
280 Other Post-Employment Benefits (OPEB)	1,000.00
291 Other Retirement Plans	10,690.00
Total Personnel Services – Employee Benefits	\$5,561,735.94
300 <u>Purchased Professional and Technical Services</u>	
322 Professional Educational Services – Ius	870,082.10
323 Professional Educational Services – Other Educational Agencies	67,972.46
330 Other Professional Services	83,595.56
340 Technical Services	(570.00)
Total Purchased Professional and Technical Services	\$1,021,080.12
400 <u>Purchased Property Services</u>	
410 Cleaning Services	689.00
Total Purchased Property Services	\$689.00
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	90.00
561 Tuition To Other School Districts Within the State	119,135.58
562 Tuition To Pennsylvania Charter Schools	1,397,189.54
563 Tuition To Nonpublic Schools	330,544.45
564 Tuition To Career and Technology Centers	319,335.29
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	219,442.87
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	19,939.70
580 Travel	6,753.27
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	2,111.41
Total Other Purchased Services	\$2,414,542.11
600 <u>Supplies</u>	
610 General Supplies	166,429.26
620 Energy	381.08
Total Supplies	\$166,810.34
800 <u>Other Objects</u>	
810 Dues and Fees	8,099.83
Total Other Objects	\$8,099.83
Total 1000 Instruction	\$17,332,230.27

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,297,833.13	2,237,692.56	751,837.53	6,287,363.22
Total Personnel Services – Salaries	\$3,297,833.13	\$2,237,692.56	\$751,837.53	\$6,287,363.22
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	870,729.63	620,358.29	185,582.00	1,676,669.92
220 Social Security Contributions	250,471.70	169,658.50	57,148.41	477,278.61
230 PSERS Retirement Contributions	1,092,968.00	739,412.63	250,503.75	2,082,884.38
260 Workers' Compensation	21,000.00	15,000.00		36,000.00
270 Group Insurance – Self-Insurance	29,875.00	29,225.00		59,100.00
280 Other Post-Employment Benefits (OPEB)	500.00	500.00		1,000.00
291 Other Retirement Plans	5,345.00	5,345.00		10,690.00
Total Personnel Services – Employee Benefits	\$2,270,889.33	\$1,579,499.42	\$493,234.16	\$4,343,622.91
400 Purchased Property Services				
410 Cleaning Services		689.00		689.00
Total Purchased Property Services		\$689.00		\$689.00
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		99,247.22		99,247.22
562 Tuition To Pennsylvania Charter Schools		1,397,189.54		1,397,189.54
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	9,969.85	9,969.85		19,939.70
580 Travel	899.31	15.66		914.97
Total Other Purchased Services	\$10,869.16	\$1,506,422.27		\$1,517,291.43
600 Supplies				
610 General Supplies	42,695.87	36,286.53	5,336.60	84,319.00
Total Supplies	\$42,695.87	\$36,286.53	\$5,336.60	\$84,319.00
800 Other Objects				
810 Dues and Fees	352.00	1,784.00		2,136.00
Total Other Objects	\$352.00	\$1,784.00		\$2,136.00
Total 1100 Regular Programs – Elementary / Secondary	\$5,622,639.49	\$5,362,373.78	\$1,250,408.29	\$12,235,421.56

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1110 Regular Programs	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,297,833.13	2,237,692.56	139,089.50	5,674,615.19
Total Personnel Services – Salaries	\$3,297,833.13	\$2,237,692.56	\$139,089.50	\$5,674,615.19
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	870,729.63	620,358.29	40,704.00	1,531,791.92
220 Social Security Contributions	250,471.70	169,658.50	10,529.27	430,659.47
230 PSERS Retirement Contributions	1,092,968.00	739,412.63	46,497.62	1,878,878.25
260 Workers' Compensation	21,000.00	15,000.00		36,000.00
270 Group Insurance – Self-Insurance	29,875.00	29,225.00		59,100.00
280 Other Post-Employment Benefits (OPEB)	500.00	500.00		1,000.00
291 Other Retirement Plans	5,345.00	5,345.00		10,690.00
Total Personnel Services – Employee Benefits	\$2,270,889.33	\$1,579,499.42	\$97,730.89	\$3,948,119.64
400 Purchased Property Services				
410 Cleaning Services		689.00		689.00
Total Purchased Property Services		\$689.00		\$689.00
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		99,247.22		99,247.22
562 Tuition To Pennsylvania Charter Schools		1,397,189.54		1,397,189.54
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	9,969.85	9,969.85		19,939.70
580 Travel	899.31	15.66		914.97
Total Other Purchased Services	\$10,869.16	\$1,506,422.27		\$1,517,291.43
600 Supplies				
610 General Supplies	42,695.87	36,286.53		78,982.40
Total Supplies	\$42,695.87	\$36,286.53		\$78,982.40
800 Other Objects				
810 Dues and Fees	352.00	1,784.00		2,136.00
Total Other Objects	\$352.00	\$1,784.00		\$2,136.00
Total 1110 Regular Programs	\$5,622,639.49	\$5,362,373.78	\$236,820.39	\$11,221,833.66

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			612,748.03	612,748.03
Total Personnel Services – Salaries			\$612,748.03	\$612,748.03
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			144,878.00	144,878.00
220 Social Security Contributions			46,619.14	46,619.14
230 PSERS Retirement Contributions			204,006.13	204,006.13
Total Personnel Services – Employee Benefits			\$395,503.27	\$395,503.27
600 <u>Supplies</u>				
610 General Supplies			5,336.60	5,336.60
Total Supplies			\$5,336.60	\$5,336.60
Total 1190 Federally-Funded Regular Programs			\$1,013,587.90	\$1,013,587.90

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)				
1200 Special 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	887,890.53	433,030.33		1,320,920.86
Total Personnel Services – Salaries	\$887,890.53	\$433,030.33		\$1,320,920.86
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	188,701.26	132,800.50		321,501.76
220 Social Security Contributions	67,739.69	32,443.11		100,182.80
230 PSERS Retirement Contributions	299,468.68	144,260.72		443,729.40
260 Workers' Compensation	3,500.00	4,500.00		8,000.00
270 Group Insurance – Self-Insurance	13,537.50	10,537.50		24,075.00
Total Personnel Services – Employee Benefits	\$572,947.13	\$324,541.83		\$897,488.96
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	719,867.60		150,214.50	870,082.10
323 Professional Educational Services – Other Educational Agencies			67,972.46	67,972.46
330 Other Professional Services	60,608.48			60,608.48
Total Purchased Professional and Technical Services	\$780,476.08		\$218,186.96	\$998,663.04
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		90.00		90.00
563 Tuition To Nonpublic Schools		258,286.36		258,286.36
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		186,462.76	32,980.11	219,442.87
580 Travel	641.07	192.62		833.69
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes		2,111.41		2,111.41
Total Other Purchased Services	\$641.07	\$447,143.15	\$32,980.11	\$480,764.33
600 <u>Supplies</u>				
610 General Supplies	6,010.23	7,268.58		13,278.81
Total Supplies	\$6,010.23	\$7,268.58		\$13,278.81
800 <u>Other Objects</u>				
810 Dues and Fees	4,465.25	1,498.58		5,963.83
Total Other Objects	\$4,465.25	\$1,498.58		\$5,963.83
Total 1200 Special Programs – Elementary / Secondary	\$2,252,430.29	\$1,213,482.47	\$251,167.07	\$3,717,079.83

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

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	45,600.56	134,203.38		179,803.94
Total Personnel Services – Salaries	\$45,600.56	\$134,203.38		\$179,803.94
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	13,869.50	26,246.50		40,116.00
220 Social Security Contributions	3,391.21	10,039.89		13,431.10
230 PSERS Retirement Contributions	15,077.13	44,697.11		59,774.24
260 Workers' Compensation		1,000.00		1,000.00
270 Group Insurance – Self-Insurance	1,100.00	2,550.00		3,650.00
Total Personnel Services – Employee Benefits	\$33,437.84	\$84,533.50		\$117,971.34
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	716,877.60			716,877.60
Total Purchased Professional and Technical Services	\$716,877.60			\$716,877.60
600 <u>Supplies</u>				
610 General Supplies	475.35	688.90		1,164.25
Total Supplies	\$475.35	\$688.90		\$1,164.25
Total 1210 Life Skills Support	\$796,391.35	\$219,425.78		\$1,015,817.13

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

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	73,872.85	1,000.00		74,872.85
Total Personnel Services – Salaries	\$73,872.85	\$1,000.00		\$74,872.85
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	8,110.67	87.00		8,197.67
220 Social Security Contributions	6,851.20			6,851.20
230 PSERS Retirement Contributions	30,044.58			30,044.58
270 Group Insurance – Self-Insurance	50.00	50.00		100.00
Total Personnel Services – Employee Benefits	\$45,056.45	\$137.00		\$45,193.45
500 <u>Other Purchased Services</u>				
580 Travel	351.67			351.67
Total Other Purchased Services	\$351.67			\$351.67
600 <u>Supplies</u>				
610 General Supplies	630.98			630.98
Total Supplies	\$630.98			\$630.98
800 <u>Other Objects</u>				
810 Dues and Fees	338.00			338.00
Total Other Objects	\$338.00			\$338.00
Total 1220 Sensory Support	\$120,249.95	\$1,137.00		\$121,386.95

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1230 Emotional Support

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	262,102.51	71,114.00		333,216.51
Total Personnel Services – Salaries	\$262,102.51	\$71,114.00		\$333,216.51
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	55,616.00	15,449.00		71,065.00
220 Social Security Contributions	19,251.89	5,394.33		24,646.22
230 PSERS Retirement Contributions	87,587.46	23,773.45		111,360.91
260 Workers' Compensation	1,000.00	1,000.00		2,000.00
270 Group Insurance – Self-Insurance	2,150.00	750.00		2,900.00
Total Personnel Services – Employee Benefits	\$165,605.35	\$46,366.78		\$211,972.13
500 Other Purchased Services				
563 Tuition To Nonpublic Schools		258,286.36		258,286.36
Total Other Purchased Services		\$258,286.36		\$258,286.36
Total 1230 Emotional Support	\$427,707.86	\$375,767.14		\$803,475.00

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

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	506,314.61	226,712.95		733,027.56
Total Personnel Services – Salaries	\$506,314.61	\$226,712.95		\$733,027.56
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	111,105.09	91,018.00		202,123.09
220 Social Security Contributions	38,245.39	17,008.89		55,254.28
230 PSERS Retirement Contributions	166,759.51	75,790.16		242,549.67
260 Workers' Compensation	2,500.00	2,500.00		5,000.00
270 Group Insurance – Self-Insurance	10,237.50	7,187.50		17,425.00
Total Personnel Services – Employee Benefits	\$328,847.49	\$193,504.55		\$522,352.04
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		90.00		90.00
580 Travel	289.40	192.62		482.02
Total Other Purchased Services	\$289.40	\$282.62		\$572.02
600 <u>Supplies</u>				
610 General Supplies	4,903.90	6,579.68		11,483.58
Total Supplies	\$4,903.90	\$6,579.68		\$11,483.58
800 <u>Other Objects</u>				
810 Dues and Fees	4,127.25	1,498.58		5,625.83
Total Other Objects	\$4,127.25	\$1,498.58		\$5,625.83
Total 1240 Academic Support	\$844,482.65	\$428,578.38		\$1,273,061.03

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1241 Learning Support – Public	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	408,707.74	226,712.95		635,420.69
Total Personnel Services – Salaries	\$408,707.74	\$226,712.95		\$635,420.69
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	99,027.67	74,218.00		173,245.67
220 Social Security Contributions	30,860.32	17,008.89		47,869.21
230 PSERS Retirement Contributions	134,530.75	75,790.16		210,320.91
260 Workers' Compensation	1,500.00	1,500.00		3,000.00
270 Group Insurance – Self-Insurance	8,787.50	7,137.50		15,925.00
Total Personnel Services – Employee Benefits	\$274,706.24	\$175,654.55		\$450,360.79
600 Supplies				
610 General Supplies	4,666.79	4,144.84		8,811.63
Total Supplies	\$4,666.79	\$4,144.84		\$8,811.63
Total 1241 Learning Support – Public	\$688,080.77	\$406,512.34		\$1,094,593.11

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

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	97,606.87			97,606.87
Total Personnel Services – Salaries	\$97,606.87			\$97,606.87
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	12,077.42	16,800.00		28,877.42
220 Social Security Contributions	7,385.07			7,385.07
230 PSERS Retirement Contributions	32,228.76			32,228.76
260 Workers' Compensation	1,000.00	1,000.00		2,000.00
270 Group Insurance – Self-Insurance	1,450.00	50.00		1,500.00
Total Personnel Services – Employee Benefits	\$54,141.25	\$17,850.00		\$71,991.25
500 <u>Other Purchased Services</u>				
510 Student Transportation Services		90.00		90.00
580 Travel	289.40	192.62		482.02
Total Other Purchased Services	\$289.40	\$282.62		\$572.02
600 <u>Supplies</u>				
610 General Supplies	237.11	2,434.84		2,671.95
Total Supplies	\$237.11	\$2,434.84		\$2,671.95
800 <u>Other Objects</u>				
810 Dues and Fees	4,127.25	1,498.58		5,625.83
Total Other Objects	\$4,127.25	\$1,498.58		\$5,625.83
Total 1243 Gifted Support	\$156,401.88	\$22,066.04		\$178,467.92

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1260 Physical Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	60,608.48			60,608.48
Total Purchased Professional and Technical Services	\$60,608.48			\$60,608.48
Total 1260 Physical Support	\$60,608.48			\$60,608.48

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1270 Multi-Handicapped Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius			150,214.50	150,214.50
323 Professional Educational Services – Other Educational Agencies			67,972.46	67,972.46
Total Purchased Professional and Technical Services			\$218,186.96	\$218,186.96
500 <u>Other Purchased Services</u>				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind			32,980.11	32,980.11
Total Other Purchased Services			\$32,980.11	\$32,980.11
Total 1270 Multi-Handicapped Support			\$251,167.07	\$251,167.07

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1280 Early Intervention Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	2,990.00			2,990.00
Total Purchased Professional and Technical Services	\$2,990.00			\$2,990.00
Total 1280 Early Intervention Support	\$2,990.00			\$2,990.00

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

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		186,462.76		186,462.76
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes		2,111.41		2,111.41
Total Other Purchased Services		\$188,574.17		\$188,574.17
Total 1290 Special Programs - Other Support		\$188,574.17		\$188,574.17

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1300 Vocational Education

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		236,019.00		236,019.00
Total Personnel Services – Salaries		\$236,019.00		\$236,019.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		40,996.00		40,996.00
220 Social Security Contributions		18,056.59		18,056.59
230 PSERS Retirement Contributions		78,566.82		78,566.82
260 Workers' Compensation		1,000.00		1,000.00
270 Group Insurance – Self-Insurance		1,500.00		1,500.00
Total Personnel Services – Employee Benefits		\$140,119.41		\$140,119.41
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		319,335.29		319,335.29
Total Other Purchased Services		\$319,335.29		\$319,335.29
600 Supplies				
610 General Supplies		4,660.67		4,660.67
Total Supplies		\$4,660.67		\$4,660.67
Total 1300 Vocational Education		\$700,134.37		\$700,134.37

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

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	57.50	114,286.50		114,344.00
Total Personnel Services – Salaries	\$57.50	\$114,286.50		\$114,344.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	4.35	8,682.97		8,687.32
230 PSERS Retirement Contributions	19.22	38,205.98		38,225.20
Total Personnel Services – Employee Benefits	\$23.57	\$46,888.95		\$46,912.52
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services		(570.00)		(570.00)
Total Purchased Professional and Technical Services		(\$570.00)		(\$570.00)
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		19,888.36		19,888.36
563 Tuition To Nonpublic Schools	1,086.48	71,171.61		72,258.09
Total Other Purchased Services	\$1,086.48	\$91,059.97		\$92,146.45
600 <u>Supplies</u>				
610 General Supplies		315.53		315.53
620 Energy		381.08		381.08
Total Supplies		\$696.61		\$696.61
Total 1400 Other Instructional Programs – Elementary / Secondary	\$1,167.55	\$252,362.03		\$253,529.58

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)				
1410 Drivers' Education	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		6,000.00		6,000.00
Total Personnel Services – Salaries		\$6,000.00		\$6,000.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		456.89		456.89
230 PSERS Retirement Contributions		2,005.80		2,005.80
Total Personnel Services – Employee Benefits		\$2,462.69		\$2,462.69
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services		(570.00)		(570.00)
Total Purchased Professional and Technical Services		(\$570.00)		(\$570.00)
600 <u>Supplies</u>				
610 General Supplies		86.00		86.00
620 Energy		381.08		381.08
Total Supplies		\$467.08		\$467.08
Total 1410 Drivers' Education		\$8,359.77		\$8,359.77

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

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	57.50	448.50		506.00
Total Personnel Services – Salaries	\$57.50	\$448.50		\$506.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	4.35	33.69		38.04
230 PSERS Retirement Contributions	19.22	149.93		169.15
Total Personnel Services – Employee Benefits	\$23.57	\$183.62		\$207.19
Total 1430 Homebound Instruction	\$81.07	\$632.12		\$713.19

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1440 Alternative Regular Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		107,838.00		107,838.00
Total Personnel Services – Salaries		\$107,838.00		\$107,838.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		8,192.39		8,192.39
230 PSERS Retirement Contributions		36,050.25		36,050.25
Total Personnel Services – Employee Benefits		\$44,242.64		\$44,242.64
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		19,888.36		19,888.36
563 Tuition To Nonpublic Schools	1,086.48	71,171.61		72,258.09
Total Other Purchased Services	\$1,086.48	\$91,059.97		\$92,146.45
600 <u>Supplies</u>				
610 General Supplies		229.53		229.53
Total Supplies		\$229.53		\$229.53
Total 1440 Alternative Regular Education Programs	\$1,086.48	\$243,370.14		\$244,456.62

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1441 Adjudicated / Court-Placed Programs

Elementary Secondary Federal Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State 19,888.36 19,888.36

Total Other Purchased Services \$19,888.36 \$19,888.36

Total 1441 Adjudicated / Court-Placed Programs \$19,888.36 \$19,888.36

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)				
1442 Alternative Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		107,838.00		107,838.00
Total Personnel Services – Salaries		\$107,838.00		\$107,838.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		8,192.39		8,192.39
230 PSERS Retirement Contributions		36,050.25		36,050.25
Total Personnel Services – Employee Benefits		\$44,242.64		\$44,242.64
500 <u>Other Purchased Services</u>				
563 Tuition To Nonpublic Schools	1,086.48	71,171.61		72,258.09
Total Other Purchased Services	\$1,086.48	\$71,171.61		\$72,258.09
600 <u>Supplies</u>				
610 General Supplies		229.53		229.53
Total Supplies		\$229.53		\$229.53
Total 1442 Alternative Education Programs	\$1,086.48	\$223,481.78		\$224,568.26

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1500 Nonpublic School Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			22,987.08	22,987.08
Total Purchased Professional and Technical Services			\$22,987.08	\$22,987.08
500 <u>Other Purchased Services</u>				
580 Travel			2,429.07	2,429.07
Total Other Purchased Services			\$2,429.07	\$2,429.07
600 <u>Supplies</u>				
610 General Supplies			11,747.18	11,747.18
Total Supplies			\$11,747.18	\$11,747.18
Total 1500 Nonpublic School Programs			\$37,163.33	\$37,163.33

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1800 Pre-Kindergarten

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				200,625.85
Total Personnel Services – Salaries				\$200,625.85
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				53,290.00
220 Social Security Contributions				15,948.70
230 PSERS Retirement Contributions				62,103.44
270 Group Insurance – Self-Insurance				2,250.00
Total Personnel Services – Employee Benefits				\$133,592.14
500 <u>Other Purchased Services</u>				
580 Travel				2,575.54
Total Other Purchased Services				\$2,575.54
600 <u>Supplies</u>				
610 General Supplies				52,108.07
Total Supplies				\$52,108.07
Total 1800 Pre-Kindergarten				\$388,901.60

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1801 Pre-K Instruction

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				200,625.85
Total Personnel Services – Salaries				\$200,625.85
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				53,290.00
220 Social Security Contributions				15,948.70
230 PSERS Retirement Contributions				62,103.44
270 Group Insurance – Self-Insurance				2,250.00
Total Personnel Services – Employee Benefits				\$133,592.14
600 <u>Supplies</u>				
610 General Supplies				52,108.07
Total Supplies				\$52,108.07
Total 1801 Pre-K Instruction				\$386,326.06

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:49 AM

General Fund (10)

1806 Pre-K Professional Development	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
580 Travel				2,575.54
Total Other Purchased Services				\$2,575.54
Total 1806 Pre-K Professional Development				\$2,575.54

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2000 Support Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	3,400,910.63
Total Personnel Services – Salaries		\$3,400,910.63
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	681,998.77
220	Social Security Contributions	257,315.40
230	PSERS Retirement Contributions	1,116,220.61
240	Tuition Reimbursement	8,263.50
250	Unemployment Compensation	2,088.88
260	Workers' Compensation	17,750.00
270	Group Insurance – Self-Insurance	50,768.71
299	All Other Employee Benefits	871.78
Total Personnel Services – Employee Benefits		\$2,135,277.65
300	<u>Purchased Professional and Technical Services</u>	
310	Official / Administrative Services	73,621.10
330	Other Professional Services	227,906.99
340	Technical Services	56,330.26
Total Purchased Professional and Technical Services		\$357,858.35
400	<u>Purchased Property Services</u>	
410	Cleaning Services	20,506.78
420	Utility Services	82,793.03
430	Repairs and Maintenance Services	236,046.16
440	Rentals	73,611.84
460	Extermination Services	5,959.36
Total Purchased Property Services		\$418,917.17
500	<u>Other Purchased Services</u>	
513	Contracted Carriers	1,381,950.20
516	Student Transportation Services From the IU	6,854.72
523	General Property and Liability Insurance	86,510.00
530	Communications	26,502.34
549	Other Advertising/Public Relations	13,724.62
550	Printing and Binding	7,538.44
580	Travel	12,511.98
595	IU Payments By Withholding	7,377.58
Total Other Purchased Services		\$1,542,969.88
600	<u>Supplies</u>	
610	General Supplies	496,690.42
620	Energy	444,676.27
650	Supplies & Fees – Technology Related	38,946.16
Total Supplies		\$980,312.85
700	<u>Property</u>	
752	Capital Equipment – Original and Additional	42,598.00
762	Capitalized Equipment - Replacement	25,703.76

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2000 Support Services

		<u>Total</u>
Total Property		\$68,301.76
800 <u>Other Objects</u>		
810 Dues and Fees		23,038.53
Total Other Objects		\$23,038.53
Total 2000 Support Services		\$8,927,586.82

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2100 Support Services – Students	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	203,037.88	451,717.94	126,949.04	781,704.86
Total Personnel Services – Salaries	\$203,037.88	\$451,717.94	\$126,949.04	\$781,704.86
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	22,242.00	66,600.00	43,765.00	132,607.00
220 Social Security Contributions	15,422.30	33,904.33	9,545.06	58,871.69
230 PSERS Retirement Contributions	65,788.17	150,825.39	42,439.08	259,052.64
260 Workers' Compensation	750.00	750.00		1,500.00
270 Group Insurance – Self-Insurance	1,125.00	2,575.00		3,700.00
Total Personnel Services – Employee Benefits	\$105,327.47	\$254,654.72	\$95,749.14	\$455,731.33
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	30,000.00	30,000.00		60,000.00
Total Purchased Professional and Technical Services	\$30,000.00	\$30,000.00		\$60,000.00
500 <u>Other Purchased Services</u>				
580 Travel	833.03	1,162.67		1,995.70
Total Other Purchased Services	\$833.03	\$1,162.67		\$1,995.70
600 <u>Supplies</u>				
610 General Supplies	1,973.04	3,067.29		5,040.33
650 Supplies & Fees – Technology Related	392.50	392.50		785.00
Total Supplies	\$2,365.54	\$3,459.79		\$5,825.33
800 <u>Other Objects</u>				
810 Dues and Fees	(543.12)	2,496.89		1,953.77
Total Other Objects	(\$543.12)	\$2,496.89		\$1,953.77
Total 2100 Support Services – Students	\$341,020.80	\$743,492.01	\$222,698.18	\$1,307,210.99

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2110 Supervision of Student Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	87,768.88	87,768.86	35,529.00	211,066.74
Total Personnel Services – Salaries	\$87,768.88	\$87,768.86	\$35,529.00	\$211,066.74
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	12,978.00	12,978.00	8,753.00	34,709.00
220 Social Security Contributions	6,673.26	6,673.25	2,686.41	16,032.92
230 PSERS Retirement Contributions	29,441.42	29,441.41	11,877.33	70,760.16
260 Workers' Compensation	500.00	500.00		1,000.00
270 Group Insurance – Self-Insurance	25.00	25.00		50.00
Total Personnel Services – Employee Benefits	\$49,617.68	\$49,617.66	\$23,316.74	\$122,552.08
500 <u>Other Purchased Services</u>				
580 Travel	368.26	368.26		736.52
Total Other Purchased Services	\$368.26	\$368.26		\$736.52
600 <u>Supplies</u>				
610 General Supplies	297.53	297.53		595.06
650 Supplies & Fees – Technology Related	392.50	392.50		785.00
Total Supplies	\$690.03	\$690.03		\$1,380.06
800 <u>Other Objects</u>				
810 Dues and Fees	(735.12)	(735.11)		(1,470.23)
Total Other Objects	(\$735.12)	(\$735.11)		(\$1,470.23)
Total 2110 Supervision of Student Services	\$137,709.73	\$137,709.70	\$58,845.74	\$334,265.17

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2111 Supervision of Student 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	87,768.88	87,768.86		175,537.74
Total Personnel Services – Salaries	\$87,768.88	\$87,768.86		\$175,537.74
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	12,978.00	12,978.00		25,956.00
220 Social Security Contributions	6,673.26	6,673.25		13,346.51
230 PSERS Retirement Contributions	29,441.42	29,441.41		58,882.83
260 Workers' Compensation	500.00	500.00		1,000.00
270 Group Insurance – Self-Insurance	25.00	25.00		50.00
Total Personnel Services – Employee Benefits	\$49,617.68	\$49,617.66		\$99,235.34
500 <u>Other Purchased Services</u>				
580 Travel	368.26	368.26		736.52
Total Other Purchased Services	\$368.26	\$368.26		\$736.52
600 <u>Supplies</u>				
610 General Supplies	297.53	297.53		595.06
650 Supplies & Fees – Technology Related	392.50	392.50		785.00
Total Supplies	\$690.03	\$690.03		\$1,380.06
800 <u>Other Objects</u>				
810 Dues and Fees	(735.12)	(735.11)		(1,470.23)
Total Other Objects	(\$735.12)	(\$735.11)		(\$1,470.23)
Total 2111 Supervision of Student Services – Head of Component	\$137,709.73	\$137,709.70		\$275,419.43

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2119 Supervision of Student Services – All Other Supervision

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			35,529.00	35,529.00
Total Personnel Services – Salaries			\$35,529.00	\$35,529.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			8,753.00	8,753.00
220 Social Security Contributions			2,686.41	2,686.41
230 PSERS Retirement Contributions			11,877.33	11,877.33
Total Personnel Services – Employee Benefits			\$23,316.74	\$23,316.74
Total 2119 Supervision of Student Services – All Other Supervision			\$58,845.74	\$58,845.74

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2120 Guidance Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	74,959.00	323,639.08	91,420.04	490,018.12
Total Personnel Services – Salaries	\$74,959.00	\$323,639.08	\$91,420.04	\$490,018.12
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	500.00	44,858.00	35,012.00	80,370.00
220 Social Security Contributions	5,688.26	24,170.30	6,858.65	36,717.21
230 PSERS Retirement Contributions	23,289.00	108,326.23	30,561.75	162,176.98
260 Workers' Compensation	250.00	250.00		500.00
270 Group Insurance – Self-Insurance	737.50	2,187.50		2,925.00
Total Personnel Services – Employee Benefits	\$30,464.76	\$179,792.03	\$72,432.40	\$282,689.19
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	30,000.00	30,000.00		60,000.00
Total Purchased Professional and Technical Services	\$30,000.00	\$30,000.00		\$60,000.00
500 <u>Other Purchased Services</u>				
580 Travel	67.86	397.51		465.37
Total Other Purchased Services	\$67.86	\$397.51		\$465.37
600 <u>Supplies</u>				
610 General Supplies	491.45	1,585.71		2,077.16
Total Supplies	\$491.45	\$1,585.71		\$2,077.16
800 <u>Other Objects</u>				
810 Dues and Fees		3,040.00		3,040.00
Total Other Objects		\$3,040.00		\$3,040.00
Total 2120 Guidance Services	\$135,983.07	\$538,454.33	\$163,852.44	\$838,289.84

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2140 Psychological Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	40,310.00	40,310.00		80,620.00
Total Personnel Services – Salaries	\$40,310.00	\$40,310.00		\$80,620.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	8,764.00	8,764.00		17,528.00
220 Social Security Contributions	3,060.78	3,060.78		6,121.56
230 PSERS Retirement Contributions	13,057.75	13,057.75		26,115.50
270 Group Insurance – Self-Insurance	362.50	362.50		725.00
Total Personnel Services – Employee Benefits	\$25,245.03	\$25,245.03		\$50,490.06
500 <u>Other Purchased Services</u>				
580 Travel	396.91	396.90		793.81
Total Other Purchased Services	\$396.91	\$396.90		\$793.81
600 <u>Supplies</u>				
610 General Supplies	1,184.06	1,184.05		2,368.11
Total Supplies	\$1,184.06	\$1,184.05		\$2,368.11
800 <u>Other Objects</u>				
810 Dues and Fees	192.00	192.00		384.00
Total Other Objects	\$192.00	\$192.00		\$384.00
Total 2140 Psychological Services	\$67,328.00	\$67,327.98		\$134,655.98

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2200 Support Services – Instructional Staff

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	21,170.32	867.50		22,037.82
Total Personnel Services – Salaries	\$21,170.32	\$867.50		\$22,037.82
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	30,836.00	15,126.00		45,962.00
220 Social Security Contributions	1,550.06	65.74		1,615.80
230 PSERS Retirement Contributions	7,077.23	290.00		7,367.23
240 Tuition Reimbursement		5,161.00		5,161.00
250 Unemployment Compensation			288.88	288.88
260 Workers' Compensation	500.00			500.00
270 Group Insurance – Self-Insurance	450.00	1,100.00		1,550.00
Total Personnel Services – Employee Benefits	\$40,413.29	\$21,742.74	\$288.88	\$62,444.91
500 <u>Other Purchased Services</u>				
580 Travel	3,092.92	3,092.92	2.74	6,188.58
Total Other Purchased Services	\$3,092.92	\$3,092.92	\$2.74	\$6,188.58
600 <u>Supplies</u>				
610 General Supplies	9,781.10	3,864.70	52,667.91	66,313.71
Total Supplies	\$9,781.10	\$3,864.70	\$52,667.91	\$66,313.71
800 <u>Other Objects</u>				
810 Dues and Fees	(1.73)	(3.30)		(5.03)
Total Other Objects	(\$1.73)	(\$3.30)		(\$5.03)
Total 2200 Support Services – Instructional Staff	\$74,455.90	\$29,564.56	\$52,959.53	\$156,979.99

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2220 Technology Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	867.50	867.50		1,735.00
Total Personnel Services – Salaries	\$867.50	\$867.50		\$1,735.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	65.74	65.74		131.48
230 PSERS Retirement Contributions	290.01	290.00		580.01
Total Personnel Services – Employee Benefits	\$355.75	\$355.74		\$711.49
Total 2220 Technology Support Services	\$1,223.25	\$1,223.24		\$2,446.49

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2240 Computer-Assisted Instruction Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
610 General Supplies	(3,900.00)	(3,900.00)		(7,800.00)
Total Supplies	(\$3,900.00)	(\$3,900.00)		(\$7,800.00)
Total 2240 Computer-Assisted Instruction Support Services	(\$3,900.00)	(\$3,900.00)		(\$7,800.00)

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	17,777.82			17,777.82
Total Personnel Services – Salaries	\$17,777.82			\$17,777.82
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	30,836.00	15,126.00		45,962.00
220 Social Security Contributions	1,291.16			1,291.16
230 PSERS Retirement Contributions	5,943.11			5,943.11
260 Workers' Compensation	500.00			500.00
270 Group Insurance – Self-Insurance	450.00	1,100.00		1,550.00
Total Personnel Services – Employee Benefits	\$39,020.27	\$16,226.00		\$55,246.27
600 Supplies				
610 General Supplies	13,628.53	7,735.10		21,363.63
Total Supplies	\$13,628.53	\$7,735.10		\$21,363.63
Total 2250 School Library Services	\$70,426.62	\$23,961.10		\$94,387.72

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2260 Instruction and Curriculum Development Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
-------------------	------------------	----------------	--------------

600 Supplies

610 General Supplies		13,388.48	13,388.48
----------------------	--	-----------	-----------

Total Supplies		\$13,388.48	\$13,388.48
-----------------------	--	--------------------	--------------------

Total 2260 Instruction and Curriculum Development Services		\$13,388.48	\$13,388.48
---	--	--------------------	--------------------

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	2,525.00			2,525.00
Total Personnel Services – Salaries	\$2,525.00			\$2,525.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	193.16			193.16
230 PSERS Retirement Contributions	844.11			844.11
240 Tuition Reimbursement		5,161.00		5,161.00
250 Unemployment Compensation			288.88	288.88
Total Personnel Services – Employee Benefits	\$1,037.27	\$5,161.00	\$288.88	\$6,487.15
500 <u>Other Purchased Services</u>				
580 Travel	3,092.92	3,092.92	2.74	6,188.58
Total Other Purchased Services	\$3,092.92	\$3,092.92	\$2.74	\$6,188.58
600 <u>Supplies</u>				
610 General Supplies	52.57	29.60	39,279.43	39,361.60
Total Supplies	\$52.57	\$29.60	\$39,279.43	\$39,361.60
800 <u>Other Objects</u>				
810 Dues and Fees	(1.73)	(3.30)		(5.03)
Total Other Objects	(\$1.73)	(\$3.30)		(\$5.03)
Total 2270 Instructional Staff Professional Development Services	\$6,706.03	\$8,280.22	\$39,571.05	\$54,557.30

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2300 Support Services – Administration	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	420,102.41	393,475.48		1,029,754.10
Total Personnel Services – Salaries	\$420,102.41	\$393,475.48		\$1,029,754.10
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	94,493.00	78,769.00		186,129.68
220 Social Security Contributions	30,334.78	30,118.54		76,422.87
230 PSERS Retirement Contributions	137,191.92	129,451.67		329,836.69
250 Unemployment Compensation	1,200.00			1,200.00
260 Workers' Compensation	3,000.00	2,000.00		7,000.00
270 Group Insurance – Self-Insurance	6,587.50	4,387.50		12,475.00
Total Personnel Services – Employee Benefits	\$272,807.20	\$244,726.71		\$613,064.24
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				74,740.04
330 Other Professional Services				95,740.63
Total Purchased Professional and Technical Services				\$170,480.67
400 <u>Purchased Property Services</u>				
440 Rentals	36,330.72	36,330.72		72,661.44
Total Purchased Property Services	\$36,330.72	\$36,330.72		\$72,661.44
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				5,766.62
550 Printing and Binding				7,538.44
580 Travel	37.88	1,069.66		2,762.80
Total Other Purchased Services	\$37.88	\$1,069.66		\$16,067.86
600 <u>Supplies</u>				
610 General Supplies	6,968.65	115.90		22,329.64
Total Supplies	\$6,968.65	\$115.90		\$22,329.64
800 <u>Other Objects</u>				
810 Dues and Fees	1,837.50	2,137.50		15,398.05
Total Other Objects	\$1,837.50	\$2,137.50		\$15,398.05
Total 2300 Support Services – Administration	\$738,084.36	\$677,855.97		\$1,939,756.00

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2310 Board 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				54,390.88
Total Purchased Professional and Technical Services				\$54,390.88
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				5,766.62
Total Other Purchased Services				\$5,766.62
600 <u>Supplies</u>				
610 General Supplies				4,246.48
Total Supplies				\$4,246.48
800 <u>Other Objects</u>				
810 Dues and Fees				5,713.05
Total Other Objects				\$5,713.05
Total 2310 Board Services				\$70,117.03

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

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				27,745.21
Total Personnel Services – Salaries				\$27,745.21
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				2,122.73
Total Personnel Services – Employee Benefits				\$2,122.73
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				74,740.04
Total Purchased Professional and Technical Services				\$74,740.04
500 <u>Other Purchased Services</u>				
550 Printing and Binding				7,538.44
Total Other Purchased Services				\$7,538.44
Total 2330 Tax Assessment and Collection Services				\$112,146.42

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

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				41,349.75
Total Purchased Professional and Technical Services				\$41,349.75
Total 2350 Legal and Accounting Services				\$41,349.75

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

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				188,431.00
Total Personnel Services – Salaries				\$188,431.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				12,867.68
220 Social Security Contributions				13,846.82
230 PSERS Retirement Contributions				63,193.10
260 Workers' Compensation				2,000.00
270 Group Insurance – Self-Insurance				1,500.00
Total Personnel Services – Employee Benefits				\$93,407.60
500 <u>Other Purchased Services</u>				
580 Travel				1,655.26
Total Other Purchased Services				\$1,655.26
600 <u>Supplies</u>				
610 General Supplies				10,998.61
Total Supplies				\$10,998.61
800 <u>Other Objects</u>				
810 Dues and Fees				5,710.00
Total Other Objects				\$5,710.00
Total 2360 Office of the Superintendent / Executive Director Services				\$300,202.47

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2380 Office of the Principal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	420,102.41	393,475.48		813,577.89
Total Personnel Services – Salaries	\$420,102.41	\$393,475.48		\$813,577.89
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	94,493.00	78,769.00		173,262.00
220 Social Security Contributions	30,334.78	30,118.54		60,453.32
230 PSERS Retirement Contributions	137,191.92	129,451.67		266,643.59
250 Unemployment Compensation	1,200.00			1,200.00
260 Workers' Compensation	3,000.00	2,000.00		5,000.00
270 Group Insurance – Self-Insurance	6,587.50	4,387.50		10,975.00
Total Personnel Services – Employee Benefits	\$272,807.20	\$244,726.71		\$517,533.91
400 <u>Purchased Property Services</u>				
440 Rentals	36,330.72	36,330.72		72,661.44
Total Purchased Property Services	\$36,330.72	\$36,330.72		\$72,661.44
500 <u>Other Purchased Services</u>				
580 Travel	37.88	1,069.66		1,107.54
Total Other Purchased Services	\$37.88	\$1,069.66		\$1,107.54
600 <u>Supplies</u>				
610 General Supplies	6,968.65	115.90		7,084.55
Total Supplies	\$6,968.65	\$115.90		\$7,084.55
800 <u>Other Objects</u>				
810 Dues and Fees	1,837.50	2,137.50		3,975.00
Total Other Objects	\$1,837.50	\$2,137.50		\$3,975.00
Total 2380 Office of the Principal Services	\$738,084.36	\$677,855.97		\$1,415,940.33

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

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				171,535.60
Total Personnel Services – Salaries				\$171,535.60
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			2,200.00	31,772.00
220 Social Security Contributions				13,113.82
230 PSERS Retirement Contributions				53,909.27
260 Workers' Compensation				500.00
270 Group Insurance – Self-Insurance				1,475.00
Total Personnel Services – Employee Benefits			\$2,200.00	\$100,770.09
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				62,228.97
Total Purchased Professional and Technical Services				\$62,228.97
500 <u>Other Purchased Services</u>				
580 Travel				33.79
Total Other Purchased Services				\$33.79
600 <u>Supplies</u>				
610 General Supplies				4,760.44
Total Supplies				\$4,760.44
Total 2400 Support Services – Pupil Health			\$2,200.00	\$339,328.89

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2440 Nursing Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				171,535.60
Total Personnel Services – Salaries				\$171,535.60
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			2,200.00	31,772.00
220 Social Security Contributions				13,113.82
230 PSERS Retirement Contributions				53,909.27
260 Workers' Compensation				500.00
270 Group Insurance – Self-Insurance				1,475.00
Total Personnel Services – Employee Benefits			\$2,200.00	\$100,770.09
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				62,228.97
Total Purchased Professional and Technical Services				\$62,228.97
500 <u>Other Purchased Services</u>				
580 Travel				33.79
Total Other Purchased Services				\$33.79
600 <u>Supplies</u>				
610 General Supplies				4,760.44
Total Supplies				\$4,760.44
Total 2440 Nursing Services			\$2,200.00	\$339,328.89

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)					
2500 Support Services – Business		<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>					
100 Personnel Services – Salaries					229,039.19
Total Personnel Services – Salaries					\$229,039.19
200 <u>Personnel Services – Employee Benefits</u>					
210 Group Insurance – Contracted Provider					47,175.00
220 Social Security Contributions					17,280.45
230 PSERS Retirement Contributions					76,741.79
260 Workers' Compensation					2,250.00
270 Group Insurance – Self-Insurance					2,950.00
Total Personnel Services – Employee Benefits					\$146,397.24
300 <u>Purchased Professional and Technical Services</u>					
310 Official / Administrative Services					(1,118.94)
340 Technical Services					1,109.22
Total Purchased Professional and Technical Services					(\$9.72)
400 <u>Purchased Property Services</u>					
430 Repairs and Maintenance Services					1,455.96
Total Purchased Property Services					\$1,455.96
500 <u>Other Purchased Services</u>					
530 Communications					16,854.38
549 Other Advertising/Public Relations					6,960.00
580 Travel					1,471.66
Total Other Purchased Services					\$25,286.04
600 <u>Supplies</u>					
610 General Supplies					11,145.23
Total Supplies					\$11,145.23
800 <u>Other Objects</u>					
810 Dues and Fees					4,166.44
Total Other Objects					\$4,166.44
Total 2500 Support Services – Business					\$417,480.38

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

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				227,010.19
Total Personnel Services – Salaries				\$227,010.19
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				47,175.00
220 Social Security Contributions				17,126.17
230 PSERS Retirement Contributions				76,063.50
260 Workers' Compensation				2,250.00
270 Group Insurance – Self-Insurance				2,950.00
Total Personnel Services – Employee Benefits				\$145,564.67
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				(1,118.94)
Total Purchased Professional and Technical Services				(\$1,118.94)
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,455.96
Total Purchased Property Services				\$1,455.96
500 <u>Other Purchased Services</u>				
530 Communications				16,854.38
580 Travel				1,471.66
Total Other Purchased Services				\$18,326.04
600 <u>Supplies</u>				
610 General Supplies				8,824.17
Total Supplies				\$8,824.17
800 <u>Other Objects</u>				
810 Dues and Fees				4,166.44
Total Other Objects				\$4,166.44
Total 2510 Fiscal Services				\$404,228.53

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

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				227,010.19
Total Personnel Services – Salaries				\$227,010.19
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				47,175.00
220 Social Security Contributions				17,126.17
230 PSERS Retirement Contributions				76,063.50
260 Workers' Compensation				2,250.00
270 Group Insurance – Self-Insurance				2,950.00
Total Personnel Services – Employee Benefits				\$145,564.67
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				(1,118.94)
Total Purchased Professional and Technical Services				(\$1,118.94)
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,455.96
Total Purchased Property Services				\$1,455.96
500 <u>Other Purchased Services</u>				
530 Communications				16,854.38
580 Travel				1,471.66
Total Other Purchased Services				\$18,326.04
600 <u>Supplies</u>				
610 General Supplies				8,824.17
Total Supplies				\$8,824.17
800 <u>Other Objects</u>				
810 Dues and Fees				4,166.44
Total Other Objects				\$4,166.44
Total 2511 Supervision of Fiscal Services - Head of Component				\$404,228.53

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2540 Printing, Publishing and Duplicating Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				2,029.00
Total Personnel Services – Salaries				\$2,029.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				154.28
230 PSERS Retirement Contributions				678.29
Total Personnel Services – Employee Benefits				\$832.57
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				1,109.22
Total Purchased Professional and Technical Services				\$1,109.22
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				6,960.00
Total Other Purchased Services				\$6,960.00
600 <u>Supplies</u>				
610 General Supplies				2,321.06
Total Supplies				\$2,321.06
Total 2540 Printing, Publishing and Duplicating Services				\$13,251.85

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

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				997,893.89
Total Personnel Services – Salaries				\$997,893.89
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				206,117.11
220 Social Security Contributions				75,318.35
230 PSERS Retirement Contributions				324,587.65
250 Unemployment Compensation				600.00
260 Workers' Compensation				5,000.00
270 Group Insurance – Self-Insurance				26,818.75
299 All Other Employee Benefits				871.78
Total Personnel Services – Employee Benefits				\$639,313.64
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				9,937.39
Total Purchased Professional and Technical Services				\$9,937.39
400 <u>Purchased Property Services</u>				
410 Cleaning Services				20,506.78
420 Utility Services				82,793.03
430 Repairs and Maintenance Services				222,279.94
440 Rentals				950.40
460 Extermination Services				5,959.36
Total Purchased Property Services				\$332,489.51
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				86,510.00
Total Other Purchased Services				\$86,510.00
600 <u>Supplies</u>				
610 General Supplies	129,588.33	129,588.32		259,176.65
620 Energy				444,676.27
Total Supplies	\$129,588.33	\$129,588.32		\$703,852.92
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				42,598.00
762 Capitalized Equipment - Replacement				25,703.76
Total Property				\$68,301.76
800 <u>Other Objects</u>				
810 Dues and Fees				1,405.30
Total Other Objects				\$1,405.30
Total 2600 Operation and Maintenance of Plant Services	\$129,588.33	\$129,588.32		\$2,839,704.41

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

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				997,893.89
Total Personnel Services – Salaries				\$997,893.89
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				206,117.11
220 Social Security Contributions				75,318.35
230 PSERS Retirement Contributions				324,587.65
250 Unemployment Compensation				600.00
260 Workers' Compensation				5,000.00
270 Group Insurance – Self-Insurance				26,818.75
299 All Other Employee Benefits				871.78
Total Personnel Services – Employee Benefits				\$639,313.64
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				9,937.39
Total Purchased Professional and Technical Services				\$9,937.39
400 <u>Purchased Property Services</u>				
410 Cleaning Services				20,506.78
420 Utility Services				82,793.03
460 Extermination Services				5,959.36
Total Purchased Property Services				\$109,259.17
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				86,510.00
Total Other Purchased Services				\$86,510.00
600 <u>Supplies</u>				
610 General Supplies	116,840.91	116,840.91		233,681.82
620 Energy				443,705.61
Total Supplies	\$116,840.91	\$116,840.91		\$677,387.43
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				42,598.00
762 Capitalized Equipment - Replacement				25,703.76
Total Property				\$68,301.76
800 <u>Other Objects</u>				
810 Dues and Fees				1,405.30
Total Other Objects				\$1,405.30
Total 2620 Operation of Buildings Services	\$116,840.91	\$116,840.91		\$2,590,008.58

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2630 Care and Upkeep of Grounds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
620 Energy				(2,495.00)
Total Supplies				(\$2,495.00)
Total 2630 Care and Upkeep of Grounds Services				(\$2,495.00)

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2640 Care and Upkeep of Equipment Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				197,468.22
440 Rentals				950.40
Total Purchased Property Services				\$198,418.62
Total 2640 Care and Upkeep of Equipment Services				\$198,418.62

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				10,803.72
Total Purchased Property Services				\$10,803.72
600 <u>Supplies</u>				
620 Energy				3,465.66
Total Supplies				\$3,465.66
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				\$14,269.38

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				14,008.00
Total Purchased Property Services				\$14,008.00
600 <u>Supplies</u>				
610 General Supplies	12,747.42	12,747.41		25,494.83
Total Supplies	\$12,747.42	\$12,747.41		\$25,494.83
Total 2660 Safety and Security Services	\$12,747.42	\$12,747.41		\$39,502.83

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2700 Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				1,381,950.20
516 Student Transportation Services From the IU				6,854.72
Total Other Purchased Services				\$1,388,804.92
Total 2700 Student Transportation Services				\$1,388,804.92

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

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				1,381,950.20
516 Student Transportation Services From the IU				6,854.72
Total Other Purchased Services				\$1,388,804.92
Total 2750 Nonpublic Transportation				\$1,388,804.92

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2800 Support Services – Central	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				168,945.17
Total Personnel Services – Salaries				\$168,945.17
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				32,235.98
220 Social Security Contributions				14,692.42
230 PSERS Retirement Contributions				64,725.34
240 Tuition Reimbursement				3,102.50
260 Workers' Compensation				1,000.00
270 Group Insurance – Self-Insurance				1,799.96
Total Personnel Services – Employee Benefits				\$117,556.20
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				55,221.04
Total Purchased Professional and Technical Services				\$55,221.04
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				12,310.26
Total Purchased Property Services				\$12,310.26
500 <u>Other Purchased Services</u>				
530 Communications				9,647.96
549 Other Advertising/Public Relations				998.00
580 Travel				59.45
Total Other Purchased Services				\$10,705.41
600 <u>Supplies</u>				
610 General Supplies				127,924.42
650 Supplies & Fees – Technology Related				38,161.16
Total Supplies				\$166,085.58
800 <u>Other Objects</u>				
810 Dues and Fees				120.00
Total Other Objects				\$120.00
Total 2800 Support Services – Central				\$530,943.66

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2810 Planning, Research, Development and Evaluation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				168,945.17
Total Personnel Services – Salaries				\$168,945.17
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				32,235.98
220 Social Security Contributions				14,692.42
230 PSERS Retirement Contributions				64,725.34
260 Workers' Compensation				1,000.00
270 Group Insurance – Self-Insurance				1,799.96
Total Personnel Services – Employee Benefits				\$114,453.70
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				55,221.04
Total Purchased Professional and Technical Services				\$55,221.04
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				12,310.26
Total Purchased Property Services				\$12,310.26
500 <u>Other Purchased Services</u>				
530 Communications				9,647.96
580 Travel				(206.80)
Total Other Purchased Services				\$9,441.16
600 <u>Supplies</u>				
610 General Supplies				127,275.81
650 Supplies & Fees – Technology Related				38,161.16
Total Supplies				\$165,436.97
Total 2810 Planning, Research, Development and Evaluation Services				\$525,808.30

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2820 Information Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				998.00
Total Other Purchased Services				\$998.00
600 <u>Supplies</u>				
610 General Supplies				648.61
Total Supplies				\$648.61
Total 2820 Information Services				\$1,646.61

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2821 Supervision of Information Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				998.00
Total Other Purchased Services				\$998.00
600 <u>Supplies</u>				
610 General Supplies				648.61
Total Supplies				\$648.61
Total 2821 Supervision of Information Services				\$1,646.61

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)				
2830 Staff Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement				3,102.50
Total Personnel Services – Employee Benefits				\$3,102.50
500 <u>Other Purchased Services</u>				
580 Travel				266.25
Total Other Purchased Services				\$266.25
800 <u>Other Objects</u>				
810 Dues and Fees				120.00
Total Other Objects				\$120.00
Total 2830 Staff Services				\$3,488.75

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement				3,102.50
Total Personnel Services – Employee Benefits				\$3,102.50
500 <u>Other Purchased Services</u>				
580 Travel				266.25
Total Other Purchased Services				\$266.25
800 <u>Other Objects</u>				
810 Dues and Fees				120.00
Total Other Objects				\$120.00
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only				\$3,488.75

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:53 AM

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>				
595 IU Payments By Withholding				7,377.58
Total Other Purchased Services				\$7,377.58
Total 2900 Other Support Services				\$7,377.58

Page 98

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:58 AM

General Fund (10)	
3000 Operation of Non-Instructional Services	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	268,932.14
Total Personnel Services – Salaries	\$268,932.14
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	20,733.00
220 Social Security Contributions	20,669.28
230 PSERS Retirement Contributions	87,078.90
250 Unemployment Compensation	457.65
260 Workers' Compensation	4,774.00
270 Group Insurance – Self-Insurance	850.00
Total Personnel Services – Employee Benefits	\$134,562.83
300 <u>Purchased Professional and Technical Services</u>	
330 Other Professional Services	3,400.00
340 Technical Services	30,437.19
350 Security / Safety Services	28,374.65
Total Purchased Professional and Technical Services	\$62,211.84
400 <u>Purchased Property Services</u>	
410 Cleaning Services	18,511.24
440 Rentals	27,982.20
Total Purchased Property Services	\$46,493.44
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	74,276.63
520 Insurance – General	6,300.00
580 Travel	1,331.29
Total Other Purchased Services	\$81,907.92
600 <u>Supplies</u>	
610 General Supplies	97,558.67
620 Energy	755.68
Total Supplies	\$98,314.35
800 <u>Other Objects</u>	
810 Dues and Fees	24,147.99
860 Grants To Municipal and Community Service Organizations	10,000.00
Total Other Objects	\$34,147.99
Total 3000 Operation of Non-Instructional Services	\$726,570.51

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:58 AM

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				261,331.92
Total Personnel Services – Salaries				\$261,331.92
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				20,733.00
220 Social Security Contributions				20,092.80
230 PSERS Retirement Contributions				87,078.90
250 Unemployment Compensation				457.65
260 Workers' Compensation				4,774.00
270 Group Insurance – Self-Insurance				850.00
Total Personnel Services – Employee Benefits				\$133,986.35
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				3,400.00
340 Technical Services				30,437.19
350 Security / Safety Services				28,374.65
Total Purchased Professional and Technical Services				\$62,211.84
400 <u>Purchased Property Services</u>				
410 Cleaning Services				18,511.24
440 Rentals				27,982.20
Total Purchased Property Services				\$46,493.44
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				74,276.63
520 Insurance – General				6,300.00
580 Travel				1,331.29
Total Other Purchased Services				\$81,907.92
600 <u>Supplies</u>				
610 General Supplies				83,708.61
620 Energy				755.68
Total Supplies				\$84,464.29
800 <u>Other Objects</u>				
810 Dues and Fees				24,147.99
Total Other Objects				\$24,147.99
Total 3200 Student Activities				\$694,543.75

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:36:58 AM

General Fund (10)

3300 Community Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				7,600.22
Total Personnel Services – Salaries				\$7,600.22
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				576.48
Total Personnel Services – Employee Benefits				\$576.48
600 <u>Supplies</u>				
610 General Supplies			13,850.06	13,850.06
Total Supplies			\$13,850.06	\$13,850.06
800 <u>Other Objects</u>				
860 Grants To Municipal and Community Service Organizations				10,000.00
Total Other Objects				\$10,000.00
Total 3300 Community Services			\$13,850.06	\$32,026.76

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:03 AM

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services	<u>Total</u>
400 <u>Purchased Property Services</u>	
450 Construction Services	795,799.55
Total Purchased Property Services	\$795,799.55
Total 4000 Facilities Acquisition, Construction and Improvement Services	\$795,799.55

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:03 AM

General Fund (10)

4600 Existing Building Improvement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
450 Construction Services				795,799.55
Total Purchased Property Services				\$795,799.55
Total 4600 Existing Building Improvement Services				\$795,799.55

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:05 AM

General Fund (10)

5000 Other Expenditures and Financing Uses		<u>Total</u>
800 <u>Other Objects</u>		
830 Interest		565,058.76
880 Refunds of Prior Years' Receipts		120,540.00
Total Other Objects		\$685,598.76
900 <u>Other Uses of Funds</u>		
910 Redemption of Principal		1,271,466.32
Total Other Uses of Funds		\$1,271,466.32
Total 5000 Other Expenditures and Financing Uses		\$1,957,065.08

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:05 AM

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				565,058.76
880 Refunds of Prior Years' Receipts				120,540.00
Total Other Objects				\$685,598.76
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,271,466.32
Total Other Uses of Funds				\$1,271,466.32
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$1,957,065.08

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:05 AM

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				565,058.76
Total Other Objects				\$565,058.76
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				1,271,466.32
Total Other Uses of Funds				\$1,271,466.32
Total 5110 Debt Service				\$1,836,525.08

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:05 AM

General Fund (10)

5130 Refund of Prior Year Revenues / Receipts	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				120,540.00
Total Other Objects				\$120,540.00
Total 5130 Refund of Prior Year Revenues / Receipts				\$120,540.00

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:18 AM

	<u>General Fund(10)</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>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	12,235,421.56				
1200 Special Programs - Elementary / Secondary	3,717,079.83				
1300 Vocational Education	700,134.37				
1400 Other Instructional Programs - Elementary / Secondary	253,529.58				
1500 Nonpublic School Programs	37,163.33				
1800 Pre-Kindergarten	388,901.60				
Total Instruction	\$17,332,230.27				
2000 <u>Support Services</u>					
2100 Support Services - Students	1,307,210.99				
2200 Support Services - Instructional Staff	156,979.99				
2300 Support Services - Administration	1,939,756.00				
2400 Support Services - Pupil Health	339,328.89				
2500 Support Services - Business	417,480.38				
2600 Operation and Maintenance of Plant Services	2,839,704.41				
2700 Student Transportation Services	1,388,804.92				
2800 Support Services - Central	530,943.66				
2900 Other Support Services	7,377.58				
Total Support Services	\$8,927,586.82				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	694,543.75				
3300 Community Services	32,026.76				
Total Operation of Non-Instructional Services	\$726,570.51				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4600 Existing Building Improvement Services	795,799.55				
Total Facilities Acquisition, Construction and Improvement Services	\$795,799.55				
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	1,957,065.08				
Total Other Expenditures and Financing Uses	\$1,957,065.08				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$29,739,252.23				

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:18 AM

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					12,235,421.56
1200 Special Programs - Elementary / Secondary					3,717,079.83
1300 Vocational Education					700,134.37
1400 Other Instructional Programs - Elementary / Secondary					253,529.58
1500 Nonpublic School Programs					37,163.33
1800 Pre-Kindergarten					388,901.60
Total Instruction					\$17,332,230.27
2000 <u>Support Services</u>					
2100 Support Services - Students					1,307,210.99
2200 Support Services - Instructional Staff					156,979.99
2300 Support Services - Administration					1,939,756.00
2400 Support Services - Pupil Health					339,328.89
2500 Support Services - Business					417,480.38
2600 Operation and Maintenance of Plant Services					2,839,704.41
2700 Student Transportation Services					1,388,804.92
2800 Support Services - Central					530,943.66
2900 Other Support Services					7,377.58
Total Support Services					\$8,927,586.82
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					694,543.75
3300 Community Services					32,026.76
Total Operation of Non-Instructional Services					\$726,570.51
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4600 Existing Building Improvement Services					795,799.55
Total Facilities Acquisition, Construction and Improvement Services					\$795,799.55
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					1,957,065.08
Total Other Expenditures and Financing Uses					\$1,957,065.08
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES					\$29,739,252.23

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:24 AM

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	12,146,626.83
	Total Federally Funded salaries subject to PSERS withholding	921,089.47

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	1,227,022.63
	Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data		\$1,227,022.63

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	2,595,723.12	180,451.34	2,776,174.46
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits	121,692.41	8,459.90	130,152.31
	275 Self-Insurance Eye Care Benefits	5,975.96	415.44	6,391.40
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$2,723,391.49	\$189,326.68	\$2,912,718.17
50 Enterprise Fund				
	211 Medical Insurance	39,724.41	2,761.59	42,486.00
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits	3,272.50	227.50	3,500.00
	275 Self-Insurance Eye Care Benefits	280.50	19.50	300.00
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$43,277.41	\$3,008.59	\$46,286.00
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$2,766,668.90	\$192,335.27	\$2,959,004.17

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:28 AM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services		689,222.00	689,222.00		734,869.68	734,869.68
2140 Psychological Services	128,829.00		128,829.00	134,655.98		134,655.98
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services					13,388.48	13,388.48
2350 Legal and Accounting Services	10,149.00	10,148.00	20,297.00	20,674.88	20,674.87	41,349.75
2420 Medical Services						
2440 Nursing Services	33,112.00	298,013.00	331,125.00	33,932.89	305,396.00	339,328.89
2700 Student Transportation Services	512,694.00	769,041.00	1,281,735.00	555,521.97	833,282.95	1,388,804.92
Total	\$684,784.00	\$1,766,424.00	\$2,451,208.00	\$744,785.72	\$1,907,611.98	\$2,652,397.70

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:31 AM

(PRINCIPAL AMOUNTS ONLY)								
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		17,473,600.00		145,102.13	1,510,000.00	209,793.00	41,752,301.00	61,090,796.13
2. Additional Debt Incurred During Year					1,783,000.00			1,783,000.00
3. Retirements and Repayments		1,244,200.00		36,613.35	155,000.00	19,481.00	1,931,619.88	3,386,914.23
4. Debt at End of Fiscal Year		16,229,400.00		108,488.78	3,138,000.00	190,312.00	39,820,681.12	59,486,881.90
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		16,229,400.00		108,488.78	3,138,000.00	190,312.00	39,820,681.12	59,486,881.90
7. Current Portion P&I - Due within 1 year		1,799,258.76		43,178.30			3,908,809.00	5,751,246.06
8. Interest Paid during current fiscal year		565,058.76		5,086.15				570,144.91

(PRINCIPAL AMOUNTS ONLY)								
<u>PROPRIETARY FUNDS</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year						19,015.00	1,215,699.00	1,234,714.00
2. Additional Debt Incurred During Year							7,619.88	7,619.88
3. Retirements and Repayments						4,050.00		4,050.00
4. Debt at End of Fiscal Year						14,965.00	1,223,318.88	1,238,283.88
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest						14,965.00	1,223,318.88	1,238,283.88
7. Current Portion P&I - Due within 1 year							12,081.31	12,081.31
8. Interest Paid during current fiscal year								

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:31 AM

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	1,271,466.32		565,058.76	1,836,525.08	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
Total Debt Payments - Governmental Funds			\$1,271,466.32		\$565,058.76	\$1,836,525.08	

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

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:31 AM

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	01/2015	9,945,000.00		25,000.00	9,920,000.00	700,700.00	270,700.00
General Obligation Bonds/Notes – CIB	10/2014	4,885,000.00		5,000.00	4,880,000.00	192,181.26	162,181.26
General Obligation Bonds/Notes – CIB	06/2012	1,105,000.00		1,020,000.00	85,000.00	107,227.50	22,227.50
General Obligation Bonds/Notes – CIB	09/2010	873,600.00		109,200.00	764,400.00	191,100.00	81,900.00
General Obligation Bonds/Notes – CIB	03/2005	665,000.00		85,000.00	580,000.00	608,050.00	28,050.00
Other Long Term Debt/Liabilities		145,102.13		36,613.35	108,488.78	43,178.30	5,086.15
Compensated Absences		209,793.00		19,481.00	190,312.00		
Other Post-Employment Benefits (OPEB)		1,510,000.00	1,783,000.00	155,000.00	3,138,000.00		
Net Pension Liability		41,752,301.00		1,931,619.88	39,820,681.12	3,908,809.00	
Totals for Debt Entered:		\$61,090,796.13	\$1,783,000.00	\$3,386,914.23	\$59,486,881.90	\$5,751,246.06	\$570,144.91

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Compensated Absences		19,015.00		4,050.00	14,965.00		
Net Pension Liability		1,215,699.00	7,619.88		1,223,318.88	12,081.31	
Totals for Debt Entered:		\$1,234,714.00	\$7,619.88	\$4,050.00	\$1,238,283.88	\$12,081.31	

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:33 AM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,405,587.43
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	2,111.41
Section 1 Total	\$2,407,698.84

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		2,111.41	2,111.41
3 Juveniles Incarcerated in Adult Facilities	17,899.36	1,989.00	19,888.36
4 Residential Treatment Facilities			
5 Other Local Education Agencies	89,322.22	9,925.00	99,247.22
6 Brick and Mortar Charter Schools	419,157.00		419,157.00
7 Cyber Charter Schools	978,032.54		978,032.54
8 Career and Technology Centers	287,401.29	31,934.00	319,335.29
9 Approved Private Schools	21,026.18	219,442.87	240,469.05
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers	232,457.36	25,829.00	258,286.36
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	64,054.61	7,117.00	71,171.61
Section 2 Total	\$2,109,350.56	\$298,348.28	\$2,407,698.84

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:36 AM

Food Service / Cafeteria Operations Fund (51)

1000 Instruction		<u>Total</u>
100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	
Total Personnel Services – Salaries		
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	
220	Social Security Contributions	
230	PSERS Retirement Contributions	
250	Unemployment Compensation	
260	Workers' Compensation	
270	Group Insurance – Self-Insurance	
299	All Other Employee Benefits	
Total Personnel Services – Employee Benefits		
400	<u>Purchased Property Services</u>	
410	Cleaning Services	
420	Utility Services	
430	Repairs and Maintenance Services	
Total Purchased Property Services		
500	<u>Other Purchased Services</u>	
599	Other Miscellaneous Purchased Services	
Total Other Purchased Services		
600	<u>Supplies</u>	
610	General Supplies	
620	Energy	
630	Food	
Total Supplies		
700	<u>Property</u>	
740	Depreciation	
Total Property		
800	<u>Other Objects</u>	
890	Miscellaneous Expenditures	1,610.06
Total Other Objects		\$1,610.06
Total 1000 Instruction		\$1,610.06

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:36 AM

Food Service / Cafeteria Operations Fund (51)

1100 Regular 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			383,065.30	
Total Personnel Services – Salaries			\$383,065.30	
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			42,847.00	
220 Social Security Contributions			29,443.13	
230 PSERS Retirement Contributions			182,969.58	
250 Unemployment Compensation			600.00	
260 Workers' Compensation			21,656.00	
270 Group Insurance – Self-Insurance			3,800.00	
299 All Other Employee Benefits			483.05	
Total Personnel Services – Employee Benefits			\$281,798.76	
400 <u>Purchased Property Services</u>				
410 Cleaning Services			18,734.80	
420 Utility Services			4,000.00	
430 Repairs and Maintenance Services			30,154.86	
Total Purchased Property Services			\$52,889.66	
500 <u>Other Purchased Services</u>				
599 Other Miscellaneous Purchased Services			718,519.10	
Total Other Purchased Services			\$718,519.10	
600 <u>Supplies</u>				
610 General Supplies			13,504.11	
620 Energy			23,221.61	
630 Food			86,366.07	
Total Supplies			\$123,091.79	
700 <u>Property</u>				
740 Depreciation			12,577.99	
Total Property			\$12,577.99	
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures			1,610.06	1,610.06
Total Other Objects			\$1,610.06	\$1,610.06
Total 1100 Regular Programs – Elementary / Secondary			\$1,573,552.66	\$1,610.06

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:36 AM

Food Service / Cafeteria Operations Fund (51)

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			383,065.30	
Total Personnel Services – Salaries			\$383,065.30	
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			42,847.00	
220 Social Security Contributions			29,443.13	
230 PSERS Retirement Contributions			182,969.58	
250 Unemployment Compensation			600.00	
260 Workers' Compensation			21,656.00	
270 Group Insurance – Self-Insurance			3,800.00	
299 All Other Employee Benefits			483.05	
Total Personnel Services – Employee Benefits			\$281,798.76	
400 <u>Purchased Property Services</u>				
410 Cleaning Services			18,734.80	
420 Utility Services			4,000.00	
430 Repairs and Maintenance Services			30,154.86	
Total Purchased Property Services			\$52,889.66	
500 <u>Other Purchased Services</u>				
599 Other Miscellaneous Purchased Services			718,519.10	
Total Other Purchased Services			\$718,519.10	
600 <u>Supplies</u>				
610 General Supplies			13,504.11	
620 Energy			23,221.61	
630 Food			86,366.07	
Total Supplies			\$123,091.79	
700 <u>Property</u>				
740 Depreciation			12,577.99	
Total Property			\$12,577.99	
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures			1,610.06	1,610.06
Total Other Objects			\$1,610.06	\$1,610.06
Total 1110 Regular Programs			\$1,573,552.66	\$1,610.06

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:38 AM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		Total
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		383,065.30
Total Personnel Services – Salaries		\$383,065.30
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		42,847.00
220 Social Security Contributions		29,443.13
230 PSERS Retirement Contributions		182,969.58
250 Unemployment Compensation		600.00
260 Workers' Compensation		21,656.00
270 Group Insurance – Self-Insurance		3,800.00
299 All Other Employee Benefits		483.05
Total Personnel Services – Employee Benefits		\$281,798.76
400 <u>Purchased Property Services</u>		
410 Cleaning Services		18,734.80
420 Utility Services		4,000.00
430 Repairs and Maintenance Services		30,154.86
Total Purchased Property Services		\$52,889.66
500 <u>Other Purchased Services</u>		
570 Food Service Management		718,519.10
Total Other Purchased Services		\$718,519.10
600 <u>Supplies</u>		
610 General Supplies		13,504.11
620 Energy		23,221.61
630 Food		86,366.07
Total Supplies		\$123,091.79
700 <u>Property</u>		
740 Depreciation		12,577.99
Total Property		\$12,577.99
900 <u>Other Uses of Funds</u>		
900 Other Uses of Funds		1,610.06
Total Other Uses of Funds		\$1,610.06
Total 3000 Operation of Non-Instructional Services		\$1,573,552.66

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:38 AM

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				383,065.30
Total Personnel Services – Salaries				\$383,065.30
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				42,847.00
220 Social Security Contributions				29,443.13
230 PSERS Retirement Contributions				182,969.58
250 Unemployment Compensation				600.00
260 Workers' Compensation				21,656.00
270 Group Insurance – Self-Insurance				3,800.00
299 All Other Employee Benefits				483.05
Total Personnel Services – Employee Benefits				\$281,798.76
400 <u>Purchased Property Services</u>				
410 Cleaning Services				18,734.80
420 Utility Services				4,000.00
430 Repairs and Maintenance Services				30,154.86
Total Purchased Property Services				\$52,889.66
500 <u>Other Purchased Services</u>				
570 Food Service Management				718,519.10
Total Other Purchased Services				\$718,519.10
600 <u>Supplies</u>				
610 General Supplies				13,504.11
620 Energy				23,221.61
630 Food				86,366.07
Total Supplies				\$123,091.79
700 <u>Property</u>				
740 Depreciation				12,577.99
Total Property				\$12,577.99
900 <u>Other Uses of Funds</u>				
900 Other Uses of Funds				1,610.06
Total Other Uses of Funds				\$1,610.06
Total 3100 Food Services				\$1,573,552.66

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	1,610.06				1,610.06
Total Instruction	\$1,610.06				\$1,610.06
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,573,552.66				1,573,552.66
Total Operation of Non-Instructional Services	\$1,573,552.66				\$1,573,552.66
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,575,162.72				\$1,575,162.72

LEA : 127041503 Big Beaver Falls Area SD

Printed 12/16/2019 11:37:49 AM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Beaver Falls Area SHS	649	1,812,011.66	1,254,881.47	4,000,313.18	2,770,356.83	304,690.07	211,008.53	10,353,261.74	
	Beaver Falls MS	648	1,184,417.04	426,156.44	2,614,795.04	940,810.29	199,159.93	71,658.28	5,436,997.02	
	Big Beaver EI Sch	650	1,369,012.42	397,232.03	3,022,319.65	876,954.91	230,199.67	66,794.63	5,962,513.31	
	Central EI Sch	642	1,456,077.35	631,480.59	3,214,529.77	1,394,097.06	244,839.65	106,183.57	7,047,207.99	
Total			5,821,518.47	2,709,750.53	12,851,957.64	5,982,219.09	978,889.32	455,645.01	28,799,980.06	