

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

6/30/2020

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

Date

10/29/2020



Board Secretary Signature

Date

10/29/2020

Gary Ceccarelli

(724)843-3420

Ext :1203

Contact Person

Contact Person Telephone Number

ceccarellig@tigerweb.org

(724)843-2360

Contact Person E-mail Address

Contact Person Fax Number

Audit Certification

Annual Financial Report:

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

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

Audit Certification Due:
12/31/2020

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

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

Chief School Administrator


Signature

10/29/2020
Date

Board Secretary


Signature

10/29/2020
Date

Gary Ceccarelli

Contact Person

(724)843-3420

Contact Person Telephone Number

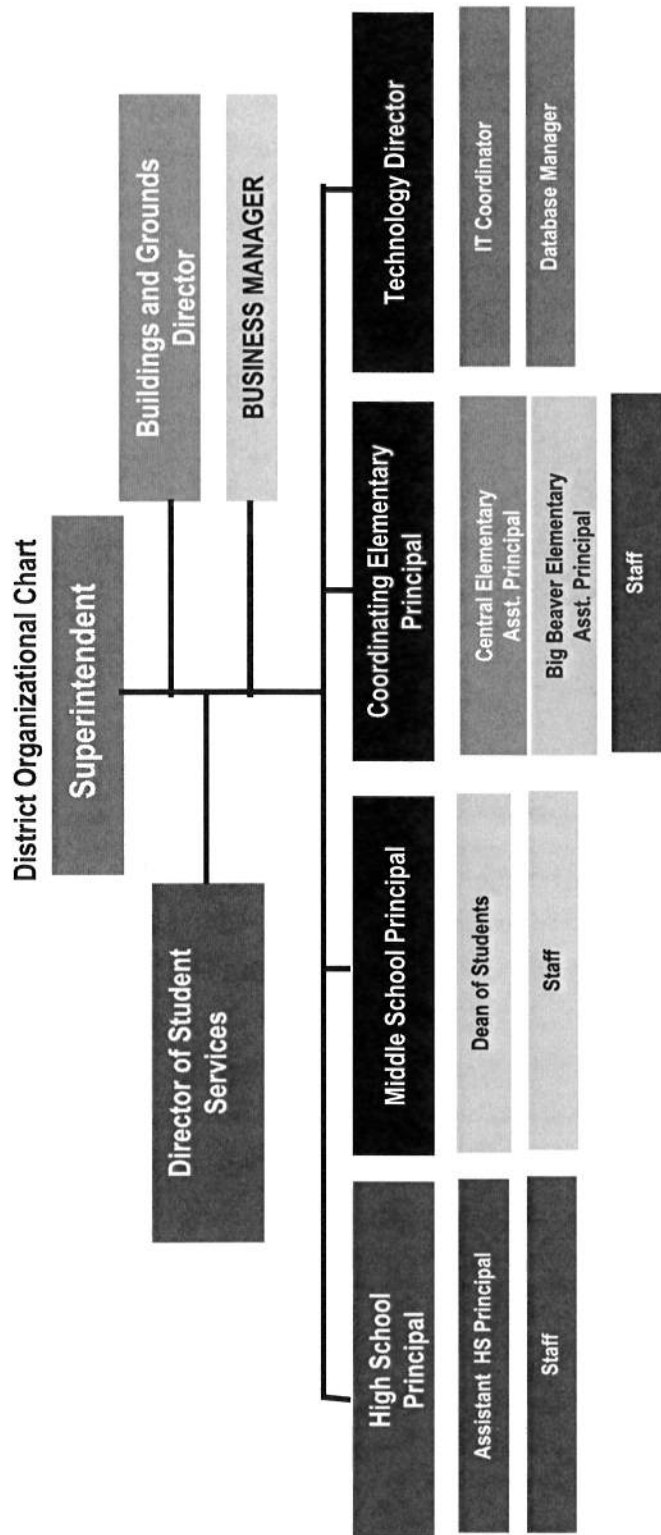
Ext :1203

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Contact Person E-mail Address

(724)843-2360

Contact Person Fax Number



BIG BEAVER FALLS AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: GASB STATEMENT 34

ADOPTED: August 16, 2001

REVISED: January 16, 2003

	622. GASB STATEMENT 34
1. Purpose SC 613	<p>The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.</p> <p>The primary objectives of implementing the GASB Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.</p>
2. Authority SC 218	<p>Participation of the school district in any such activity shall be in accordance with Board policy.</p>
3. Delegation of Responsibility	<p>The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Business Manager.</p> <p>The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board.</p> <p>The Superintendent shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.</p> <p>Prior to submission of the MD&A for Board approval, the district's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information".</p>

4. Guidelines

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

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than \$2,500.

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

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

1. Library books.
2. Classroom texts.
3. Computer equipment.
4. Classroom furniture.

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

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

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

School Code
218, 613

FIXED ASSET INVENTORY VALUATION

This Fixed Asset valuation report is for all capital assets owned by the Big Beaver Falls Area School District to include: buildings, improvements, other than buildings, machinery, equipment, vehicles, furniture and fixtures. This report was completed in a format conducive for its use in regards to GASB statement No. 34 and standard fixed asset accounting and property control procedures as required by Generally Accepted Accounting principles.

The data for the Fixed Asset inventory GAAP report was developed by physical inspection, inventory and cost analysis of all applicable assets.

- A. **Buildings-** The buildings are valued as a unit-in-place for cost accounting and insurance valuation purposes reflecting specific data elements relating to dates of construction or acquisition, original cost allocation, square footage, useful life, and reproduction cost new. Building component classifications are comprised of General construction, Plumbing, Heating / Air Conditioning/ Ventilating, Electrical, Sprinkler System, Roofing and Fixed Equipment Allocations.
- B. **Site Improvements Optional (Insurable and Uninsurable Land Improvements)-** The site improvements consist of: Lighting, Fencing, Signs, Parking Lots, Playground Equipment, Sidewalks, Curbs, All Weather Track, Property in the Open, Press Box, Score Boards, Bleachers, Restrooms, Concessions, Storage, Etc.

Some capital assets will not meet the capitalization thresholds of \$5,000.00 on an individual basis but will be combined/grouped in order to be depreciated to comply with GASB 34 regulations. These assets shall be capitalized and depreciated in groups when the total group's acquisition cost exceeds the capitalization threshold during the fiscal year. Example of assets that would qualify for this method of capitalization and depreciation are as follows:

- A. Computer Software
- B. Grounds Equipment
- C. Computer Equipment
- D. Office Furniture

Depreciation- Unless otherwise specified, all major fixed asset items recorded were capitalized and depreciated on a straight-line basis utilizing the whole-year convention computed as of June 30, 2015 or as otherwise directed.

Accountable Assets, Inc.

Vehicles- License vehicles are included in the fixed asset record based on the information supplied by the Big Beaver Falls Area School District. Vehicles were reported with Vehicle Description, Manufacturer, Model, Vehicle Identification Number (VIN), Cost and Year Acquired.

Acquisition Cost- The dates of acquisition costs are developed by the appraisal staff through the use of data furnished by the Big Beaver Falls Area School District and/or through the utilization of reverse trending indices applied against current replacement cost calculations.

Useful Life- The guidelines offered for consideration on GASB Statement 34 Implementation. The life schedule for fixed Assets will conform to schedules and standards predetermined and authorized for use by Big Beaver Falls Area School District.

Asset Description- Manufacturer's name, model, generic nomenclature, and **serial number,** was utilized for unit-controlled assets. For buildings, they were described as type of structure, size, square footage, and building materials used as well as the fire safety, and security apparatus / systems in place.

Notes:

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30685	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail: \$248,152.59 6153, Prior AFR Rev Detail: \$104,438.97	Large deed change at the PA Turnpike in August 2019 that accounted for \$153,750 in additional transfer tax
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: \$29,691.25 Prior Year SESS Schedule 2350: \$20,674.88	Larger portion of Special Education due process hearings that resulted in compensatory education lawsuits

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	7,133,488				
0110	Investments					
0120	Taxes Receivable	3,706,572				
0130	Due From Other Funds					
0141	Due From Other Governments	1,026,813				
0142	State Revenue Receivable	98,695				
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets		\$11,965,568				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$11,965,568				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
		<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
		<u>(31)</u>		<u>(39)</u>		
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents					
0110	Investments					
0120	Taxes Receivable					
0130	Due From Other Funds					
0141	Due From Other Governments					
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
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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						
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources						

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100 Cash and Cash Equivalents	7,133,488	
0110 Investments		
0120 Taxes Receivable	3,706,572	
0130 Due From Other Funds		
0141 Due From Other Governments	1,026,813	
0142 State Revenue Receivable	98,695	
0143 Federal Revenue Receivable		
0145 Other Intergovernmental Revenue Receivable		
0146 Due from Primary Government		
0147 Due from Component Unit		
0150 Other Receivables		
0170 Inventories		
0180 Prepaid Expenses (Expenditures)		
0190 Other Current Assets		
Total Assets	\$11,965,568	
0910 Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources	\$11,965,568	

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	172,379				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables	1,593				
0461	Accrued Salaries and Benefits	3,387,254				
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues	8,154				
0490	Other Current Liabilities					
Total Liabilities		\$3,569,380				
0950	Deferred Inflows of Resources	3,486,231				
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance					
0830	Committed Fund Balance					
0840	Assigned Fund Balance	2,075,527				
0850	Unassigned Fund Balance	2,834,430				
Total Fund Balances		\$4,909,957				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$11,965,568				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
		<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
		<u>(31)</u>		<u>(39)</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					
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0420	Accounts Payable					
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues					
0490	Other Current Liabilities					
Total Liabilities						
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance					
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances						
Total Liabilities, Deferred Inflows Of Resources And Fund Balances						

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds		
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable	172,379	
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables	1,593	
0461 Accrued Salaries and Benefits	3,387,254	
0462 Payroll Deductions and Withholding		
0480 Unearned Revenues	8,154	
0490 Other Current Liabilities		
Total Liabilities	\$3,569,380	
0950 Deferred Inflows of Resources	3,486,231	
Fund Balances		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,075,527	
0850 Unassigned Fund Balance	2,834,430	
Total Fund Balances	\$4,909,957	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$11,965,568	

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Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	8,711,688				
7000 Revenue from State Sources	19,300,436				
8000 Revenue from Federal Sources	1,556,349				
Total Revenues	\$29,568,473				
Expenditures					
1000 Instruction	18,363,220				
2000 Support Services	9,082,944				
3000 Operation of Non-Instructional Services	636,554				
4000 Facilities Acquisition, Construction and Improvement Services	295,306				
5110 Debt Service	1,364,624				
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$29,742,648				
Excess (Deficiency) Of Revenues Over Expenditures	(\$174,175)				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues						
6000	Revenue from Local Sources					
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues						
Expenditures						
1000	Instruction					
2000	Support Services			219,455		
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services					
5110	Debt Service			14,960,387		
5130	Refund of Prior Year Revenues / Receipts					
Total Expenditures				\$15,179,842		
Excess (Deficiency) Of Revenues Over Expenditures				(\$15,179,842)		
Other Financing Sources (Uses)						
9110	Face Value of Bonds Issued			13,175,000		
9120	Proceeds from Refunding of Bonds					
9130	Bond Premiums			2,004,841		
9200	Proceeds from Extended-Term Financing					
9300	Interfund Transfers - IN					
9400	Sale of or Compensation for Loss of Fixed Assets					
9710	Transfers from Component Units					
9720	Transfers from Primary Governments					
9910	Other Financing Sources Not Listed in the 9000 Series					
9990	Insurance Recoveries					
5120	Debt Service – Refunded Bonds					
5150	Bond Discounts					
5200	Interfund Transfers – Out					
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)				\$15,179,841		

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	8,711,688
7000	Revenue from State Sources	19,300,436
8000	Revenue from Federal Sources	1,556,349
Total Revenues		\$29,568,473
Expenditures		
1000	Instruction	18,363,220
2000	Support Services	9,302,399
3000	Operation of Non-Instructional Services	636,554
4000	Facilities Acquisition, Construction and Improvement Services	295,306
5110	Debt Service	16,325,011
5130	Refund of Prior Year Revenues / Receipts	
Total Expenditures		\$44,922,490
Excess (Deficiency) Of Revenues Over Expenditures		(\$15,354,017)
Other Financing Sources (Uses)		
9110	Face Value of Bonds Issued	13,175,000
9120	Proceeds from Refunding of Bonds	
9130	Bond Premiums	2,004,841
9200	Proceeds from Extended-Term Financing	
9300	Interfund Transfers - IN	
9400	Sale of or Compensation for Loss of Fixed Assets	
9710	Transfers from Component Units	
9720	Transfers from Primary Governments	
9910	Other Financing Sources Not Listed in the 9000 Series	
9990	Insurance Recoveries	
5120	Debt Service – Refunded Bonds	
5150	Bond Discounts	
5200	Interfund Transfers – Out	
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		\$15,179,841

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances		(\$174,175)				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	5,084,134				
Fund Balance - End Of Year		\$4,909,959				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
		<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
		<u>(31)</u>		<u>(39)</u>		
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances				(\$1)		
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year					
Fund Balance - End Of Year				(\$1)		

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Special And Extraordinary Items		
9920	Special Items – Gains	
9930	Extraordinary Items – Gains	
5520	Special Items – Losses	
5530	Extraordinary Items – Losses	
Net Change In Fund Balances		(\$174,176)
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	5,084,134
Fund Balance - End Of Year		\$4,909,958

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Amounts Expressed in Whole Dollars		<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources						
Current Assets						
0100	Cash and Cash Equivalents	425,466			425,466	
0110	Investments					
0130	Due From Other Funds	1,593			1,593	
0141	Due From Other Governments	31,877			31,877	
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories	25,272			25,272	
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Current Assets		\$484,208			\$484,208	
Noncurrent Assets						
0211	Land					
0212	Site Improvements (Net)					
0220	Buildings and Building Improvements (Net)					
0230	Machinery, Equipment and Furniture (Net)	139,950			139,950	
0250	Construction in Progress					
0260	Long Term Prepayments					
0290	Other Noncurrent Assets					
Total Noncurrent Assets		\$139,950			\$139,950	
0910	Deferred Outflows of Resources	191,746			191,746	
Total Assets And Deferred Outflows Of Resources		\$815,904			\$815,904	

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables	148,926			148,926	
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Current Liabilities	\$148,926			\$148,926	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	13,125			13,125	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability	1,286,201			1,286,201	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,299,326			\$1,299,326	
Total Liabilities	\$1,448,252			\$1,448,252	
0950 Deferred Inflows of Resources	76,850			76,850	
Net Position					
0791 Net Investment in Capital Assets	139,950			139,950	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(849,148)			(849,148)	
Total Net Position	(\$709,198)			(\$709,198)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$815,904			\$815,904	

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	146,355			146,355	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$146,355			\$146,355	
Operating Expenses					
100 Personnel Services – Salaries	447,278			447,278	
200 Personnel Services – Employee Benefits	472,011			472,011	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	24,950			24,950	
500 Other Purchased Services	552,362			552,362	
600 Supplies	88,671			88,671	
740 Depreciation	12,174			12,174	
810 Dues and Fees					
890 Miscellaneous Expenditures	1,212			1,212	
Total Operating Expenses	\$1,598,658			\$1,598,658	
Operating Income (Loss)	(\$1,452,303)			(\$1,452,303)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	14,918			14,918	
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	133,342			133,342	
8000 Revenue from Federal Sources	1,124,169			1,124,169	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,272,429			\$1,272,429	
Income (Loss) Before Contributions And Transfers	(\$179,874)			(\$179,874)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$179,874)			(\$179,874)	
0002 Net Position - Beginning of Fiscal Year	(529,324)			(529,324)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$709,198)			(\$709,198)	

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	158,367			158,367	
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	708,142			708,142	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	678,481			678,481	
0018 Cash Payments For Other Operating Expenses	1,212			1,212	
Net Cash Provided By (Used For) Operating Activities	(\$1,229,468)			(\$1,229,468)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	134,890			134,890	
0023 Receipts From Federal Sources -8000	1,135,020			1,135,020	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$1,269,910			\$1,269,910	
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	(100,288)			(100,288)	
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$100,288)			(\$100,288)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	14,918			14,918	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$14,918	\$14,918
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	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	(44,928)			(44,928)	
0004 Cash and Cash Equivalents Beginning of Year	470,394			470,394	
Cash and Cash Equivalents at Year End	\$425,466			\$425,466	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(1,452,303)			(1,452,303)	
Adjustments					
0051 Depreciation and Net Amortization	12,174			12,174	
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)	(12,498)			(12,498)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	12,012			12,012	
0064 Deferred Outflows (0910)	(23,231)			(23,231)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(3,433)			(3,433)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	211,808			211,808	
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)	26,003			26,003	
Total Adjustments	\$222,835			\$222,835	
Cash Provided By (Used for) Total	(\$1,229,468)			(\$1,229,468)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100	Cash and Cash Equivalents				44,650
0110	Investments				
0130	Due From Other Funds				
0140	Due from Other Governments, Primary Government and Component Units				
0150	Other Receivables				
0170	Inventories				
0180	Prepaid Expenses (Expenditures)				
0190	Other Current Assets				
0220	Buildings and Building Improvements (Net)				
0230	Machinery, Equipment and Furniture (Net)				
Total Assets					\$44,650
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources					\$44,650

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100	Cash and Cash Equivalents			44,650
0110	Investments			
0130	Due From Other Funds			
0140	Due from Other Governments, Primary Government and Component Units			
0150	Other Receivables			
0170	Inventories			
0180	Prepaid Expenses (Expenditures)			
0190	Other Current Assets			
0220	Buildings and Building Improvements (Net)			
0230	Machinery, Equipment and Furniture (Net)			
Total Assets				\$44,650
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$44,650

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Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>Pension Trust</u>	<u>Student Activity Custodial</u>
		<u>(71)</u>	<u>(72)</u>	<u>(73)</u>	<u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400	Due to Other Funds				
0410	Due to Other Governments, Primary Government and Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0460	Payroll Accruals and Withholdings				
0480	Unearned Revenues				
0490	Other Current Liabilities				
Total Liabilities					
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				
0799	Unrestricted Net Position				44,650
Total Net Position					\$44,650
Total Liabilities, Deferred Inflows Of Resources And Net Position					\$44,650

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400	Due to Other Funds			
0410	Due to Other Governments, Primary Government and Component Units			
0420	Accounts Payable			
0430	Contracts Payable			
0450	Short-Term Payables			
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			
Total Liabilities				
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			
0799	Unrestricted Net Position			44,650
Total Net Position				\$44,650
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$44,650

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings						
0092 Other Additions				103,963		
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				120,771		
Change In Net Position				(\$16,808)		
0006 Net Position – Beginning of Fiscal Year				61,459		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$44,651		

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Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u>
		<u>Funds</u>
Additions		
0091	Gifts and Contributions	
0095	Net Investment Earnings	
0092	Other Additions	103,963
Deductions		
0093	Scholarships Awarded	
0094	Other Deductions	120,771
Change In Net Position		(\$16,808)
0006	Net Position – Beginning of Fiscal Year	61,459
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$44,651

	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	6,069,335.98			6,069,335.98
6113 Public Utility Realty Taxes	7,277.42			7,277.42
6114 Payments in Lieu of Current Taxes - State / Local	91,945.98			91,945.98
6120 Current Per Capita Taxes, Section 679	19,196.93			19,196.93
6141 Current Act 511 Per Capita Taxes	19,196.93			19,196.93
6143 Current Act 511 Local Services Taxes	22,800.38			22,800.38
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	5,279.25			5,279.25
6151 Current Act 511 Earned Income Taxes	988,155.22			988,155.22
6153 Current Act 511 Real Estate Transfer Taxes	248,152.59			248,152.59
6157 Current Act 511 Mercantile Taxes	74,751.54			74,751.54
6412 Delinquent Interim Real Estate Taxes	653,165.86			653,165.86
6451 Delinquent Act 511 Earned Income Taxes	17,350.73			17,350.73
6500 Earnings on Investments	119,196.07			
6700 Revenues from LEA Activities	30,470.00			
6832 Federal IDEA Revenue Received as Pass Through	296,817.30			
6910 Rentals	20,751.00			
6941 Regular Day School Tuition	1,799.33			
6991 Refunds of a Prior Year Expenditure	79.42			
6999 Other Revenues Not Specified Above	25,966.06			
TOTAL Revenue from Local Sources	\$8,711,687.99			\$8,216,608.81

	Revenue Reported In Current Year			
Revenue from State Sources				
7111 Basic Education Funding-Formula	11,039,919.08			
7112 Basic Education Funding-Social Security	429,080.35			
7160 Tuition for Orphans Subsidy	17,793.00			
7240 Driver Education - Student	665.00			
7271 Special Education funds for School-Aged Pupils	1,485,309.76			
7292 Pre-K Counts	350,000.00			
7311 Pupil Transportation Subsidy	895,675.71			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	59,290.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	276,206.11			
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,167.91			
7340 State Property Tax Reduction Allocation	995,357.76			
7369 Other Safe School Grants	90,000.00			
7505 Ready to Learn Block Grant	384,341.00			
7506 PAsmart Grants	24,705.84			
7810 State Share of Social Security and Medicare Taxes	166,499.97			
7820 State Share of Retirement Contributions	3,049,424.14			
TOTAL Revenue from State Sources	\$19,300,435.63			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8110 Payments for Federally Impacted Areas	17,191.38			
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,162,878.31			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,344.00			
8517 NCLB, Title IV - 21St Century Schools	82,956.00			
8732 ARRA - Qualified School Construction Bonds (QSCB)	74,328.92			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	105,851.45			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	19,799.20			
TOTAL Revenue from Federal Sources	\$1,556,349.26			
TOTAL FROM ALL SOURCES	\$29,568,472.88			\$8,216,608.81

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	6,069,335.98					
6113 Public Utility Realty Taxes	7,277.42					
6114 Payments in Lieu of Current Taxes - State / Local	91,945.98					
6120 Current Per Capita Taxes, Section 679	19,196.93					
6141 Current Act 511 Per Capita Taxes	19,196.93					
6143 Current Act 511 Local Services Taxes	22,800.38					
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	5,279.25					
6151 Current Act 511 Earned Income Taxes	988,155.22					
6153 Current Act 511 Real Estate Transfer Taxes	248,152.59					
6157 Current Act 511 Mercantile Taxes	74,751.54					
6412 Delinquent Interim Real Estate Taxes	653,165.86					
6451 Delinquent Act 511 Earned Income Taxes	17,350.73					
6500 Earnings on Investments	119,196.07					
6700 Revenues from LEA Activities	30,470.00					
6832 Federal IDEA Revenue Received as Pass Through	296,817.30					
6910 Rentals	20,751.00					
6941 Regular Day School Tuition	1,799.33					
6991 Refunds of a Prior Year Expenditure	79.42					
6999 Other Revenues Not Specified Above	25,966.06					
6000 Total Revenue from Local Sources	\$8,711,687.99					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	11,039,919.08					
7112 Basic Education Funding-Social Security	429,080.35					
7160 Tuition for Orphans Subsidy	17,793.00					
7240 Driver Education - Student	665.00					
7271 Special Education funds for School-Aged Pupils	1,485,309.76					
7292 Pre-K Counts	350,000.00					
7311 Pupil Transportation Subsidy	895,675.71					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	59,290.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	276,206.11					
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,167.91					
7340 State Property Tax Reduction Allocation	995,357.76					
7369 Other Safe School Grants	90,000.00					
7505 Ready to Learn Block Grant	384,341.00					
7506 PAsmart Grants	24,705.84					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					6,069,335.98
6113 Public Utility Realty Taxes					7,277.42
6114 Payments in Lieu of Current Taxes - State / Local					91,945.98
6120 Current Per Capita Taxes, Section 679					19,196.93
6141 Current Act 511 Per Capita Taxes					19,196.93
6143 Current Act 511 Local Services Taxes					22,800.38
6146 Current Act 511 Mechanical Device Taxes - Flat Rate					5,279.25
6151 Current Act 511 Earned Income Taxes					988,155.22
6153 Current Act 511 Real Estate Transfer Taxes					248,152.59
6157 Current Act 511 Mercantile Taxes					74,751.54
6412 Delinquent Interim Real Estate Taxes					653,165.86
6451 Delinquent Act 511 Earned Income Taxes					17,350.73
6500 Earnings on Investments					119,196.07
6700 Revenues from LEA Activities					30,470.00
6832 Federal IDEA Revenue Received as Pass Through					296,817.30
6910 Rentals					20,751.00
6941 Regular Day School Tuition					1,799.33
6991 Refunds of a Prior Year Expenditure					79.42
6999 Other Revenues Not Specified Above					25,966.06
6000 Total Revenue from Local Sources					\$8,711,687.99
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					11,039,919.08
7112 Basic Education Funding-Social Security					429,080.35
7160 Tuition for Orphans Subsidy					17,793.00
7240 Driver Education - Student					665.00
7271 Special Education funds for School-Aged Pupils					1,485,309.76
7292 Pre-K Counts					350,000.00
7311 Pupil Transportation Subsidy					895,675.71
7312 Nonpublic and Charter School Pupil Transportation Subsidy					59,290.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					276,206.11
7330 Health Services (Medical, Dental, Nurse, Act 25)					36,167.91
7340 State Property Tax Reduction Allocation					995,357.76
7369 Other Safe School Grants					90,000.00
7505 Ready to Learn Block Grant					384,341.00
7506 PAsmart Grants					24,705.84

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
7000 Revenue from State Sources						
7810 State Share of Social Security and Medicare Taxes	166,499.97					
7820 State Share of Retirement Contributions	3,049,424.14					
7000 Total Revenue from State Sources	\$19,300,435.63					
8000 Revenue from Federal Sources						
8110 Payments for Federally Impacted Areas	17,191.38					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,162,878.31					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,344.00					
8517 NCLB, Title IV - 21st Century Schools	82,956.00					
8732 ARRA - Qualified School Construction Bonds (QSCB)	74,328.92					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	105,851.45					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	19,799.20					
8000 Total Revenue from Federal Sources	\$1,556,349.26					
9000 Other Financing Sources						
9110 Face Value of Bonds Issued						
9130 Bond Premiums						
9000 Total Other Financing Sources						
Total From All Sources	\$29,568,472.88					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7810 State Share of Social Security and Medicare Taxes					166,499.97
7820 State Share of Retirement Contributions					3,049,424.14
7000 Total Revenue from State Sources					\$19,300,435.63
8000 Revenue from Federal Sources					
8110 Payments for Federally Impacted Areas					17,191.38
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					1,162,878.31
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					93,344.00
8517 NCLB, Title IV - 21st Century Schools					82,956.00
8732 ARRA - Qualified School Construction Bonds (QSCB)					74,328.92
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					105,851.45
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					19,799.20
8000 Total Revenue from Federal Sources					\$1,556,349.26
9000 Other Financing Sources					
9110 Face Value of Bonds Issued		13,175,000.00			13,175,000.00
9130 Bond Premiums		2,004,841.45			2,004,841.45
9000 Total Other Financing Sources		\$15,179,841.45			\$15,179,841.45
Total From All Sources		\$15,179,841.45			\$44,748,314.33

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	<u>General Fund (10)</u>	<u>Student Sponsored</u> <u>Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.</u> <u>1850) (31)</u>
Revenue from Local Sources	8,711,687.99					
Revenue from State Sources	19,300,435.63					
Revenue from Federal Sources	1,556,349.26					
Other Financing Sources						
Total From All Sources	\$29,568,472.88					

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	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources					8,711,687.99
Revenue from State Sources					19,300,435.63
Revenue from Federal Sources					1,556,349.26
Other Financing Sources		15,179,841.45			15,179,841.45
Total From All Sources		\$15,179,841.45			\$44,748,314.33

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General Fund (10)	
1000 Instruction	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	8,303,890.16
Total Personnel Services – Salaries	\$8,303,890.16
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	2,308,835.82
220 Social Security Contributions	632,118.25
230 PSERS Retirement Contributions	2,825,387.16
260 Workers' Compensation	50,000.00
270 Group Insurance – Self-Insurance	75,746.64
Total Personnel Services – Employee Benefits	\$5,892,087.87
300 <u>Purchased Professional and Technical Services</u>	
322 Professional Educational Services – Ius	916,538.11
323 Professional Educational Services – Other Educational Agencies	30,318.48
330 Other Professional Services	121,433.90
340 Technical Services	(360.00)
Total Purchased Professional and Technical Services	\$1,067,930.49
400 <u>Purchased Property Services</u>	
410 Cleaning Services	1,023.75
Total Purchased Property Services	\$1,023.75
500 <u>Other Purchased Services</u>	
561 Tuition To Other School Districts Within the State	84,494.74
562 Tuition To Pennsylvania Charter Schools	1,514,636.75
563 Tuition To Nonpublic Schools	431,875.46
564 Tuition To Career and Technology Centers	329,870.78
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	201,392.06
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	14,202.46
580 Travel	2,037.72
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	553.57
Total Other Purchased Services	\$2,579,063.54
600 <u>Supplies</u>	
610 General Supplies	516,948.41
620 Energy	347.62
Total Supplies	\$517,296.03
800 <u>Other Objects</u>	
810 Dues and Fees	1,928.32
Total Other Objects	\$1,928.32
Total 1000 Instruction	\$18,363,220.16

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General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,275,059.45	2,298,341.81	755,037.12	6,328,438.38
Total Personnel Services – Salaries	\$3,275,059.45	\$2,298,341.81	\$755,037.12	\$6,328,438.38
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	990,477.52	625,616.54	196,826.00	1,812,920.06
220 Social Security Contributions	248,936.47	173,660.26	57,303.29	479,900.02
230 PSERS Retirement Contributions	1,108,149.34	778,608.37	258,044.93	2,144,802.64
260 Workers' Compensation	21,000.00	16,000.00		37,000.00
270 Group Insurance – Self-Insurance	21,744.51	25,508.13		47,252.64
Total Personnel Services – Employee Benefits	\$2,390,307.84	\$1,619,393.30	\$512,174.22	\$4,521,875.36
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	10,650.00			10,650.00
Total Purchased Professional and Technical Services	\$10,650.00			\$10,650.00
400 Purchased Property Services				
410 Cleaning Services		1,023.75		1,023.75
Total Purchased Property Services		\$1,023.75		\$1,023.75
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		71,582.58		71,582.58
562 Tuition To Pennsylvania Charter Schools	2,321.29	1,512,315.46		1,514,636.75
580 Travel	958.77	172.47		1,131.24
Total Other Purchased Services	\$3,280.06	\$1,584,070.51		\$1,587,350.57
600 Supplies				
610 General Supplies	110,263.27	79,878.19	224,444.04	414,585.50
Total Supplies	\$110,263.27	\$79,878.19	\$224,444.04	\$414,585.50
800 Other Objects				
810 Dues and Fees	476.00	885.00		1,361.00
Total Other Objects	\$476.00	\$885.00		\$1,361.00
Total 1100 Regular Programs – Elementary / Secondary	\$5,790,036.62	\$5,583,592.56	\$1,491,655.38	\$12,865,284.56

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General Fund (10)

1110 Regular Programs	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,275,059.45	2,298,341.81	142,614.57	5,716,015.83
Total Personnel Services – Salaries	\$3,275,059.45	\$2,298,341.81	\$142,614.57	\$5,716,015.83
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	990,477.52	625,616.54	54,461.00	1,670,555.06
220 Social Security Contributions	248,936.47	173,660.26	10,743.75	433,340.48
230 PSERS Retirement Contributions	1,108,149.34	778,608.37	48,902.55	1,935,660.26
260 Workers' Compensation	21,000.00	16,000.00		37,000.00
270 Group Insurance – Self-Insurance	21,744.51	25,508.13		47,252.64
Total Personnel Services – Employee Benefits	\$2,390,307.84	\$1,619,393.30	\$114,107.30	\$4,123,808.44
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	10,650.00			10,650.00
Total Purchased Professional and Technical Services	\$10,650.00			\$10,650.00
400 Purchased Property Services				
410 Cleaning Services		1,023.75		1,023.75
Total Purchased Property Services		\$1,023.75		\$1,023.75
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		71,582.58		71,582.58
562 Tuition To Pennsylvania Charter Schools	2,321.29	1,512,315.46		1,514,636.75
580 Travel	958.77	172.47		1,131.24
Total Other Purchased Services	\$3,280.06	\$1,584,070.51		\$1,587,350.57
600 Supplies				
610 General Supplies	110,263.27	79,878.19		190,141.46
Total Supplies	\$110,263.27	\$79,878.19		\$190,141.46
800 Other Objects				
810 Dues and Fees	476.00	885.00		1,361.00
Total Other Objects	\$476.00	\$885.00		\$1,361.00
Total 1110 Regular Programs	\$5,790,036.62	\$5,583,592.56	\$256,721.87	\$11,630,351.05

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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			612,422.55	612,422.55
Total Personnel Services – Salaries			\$612,422.55	\$612,422.55
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			142,365.00	142,365.00
220 Social Security Contributions			46,559.54	46,559.54
230 PSERS Retirement Contributions			209,142.38	209,142.38
Total Personnel Services – Employee Benefits			\$398,066.92	\$398,066.92
600 <u>Supplies</u>				
610 General Supplies			224,444.04	224,444.04
Total Supplies			\$224,444.04	\$224,444.04
Total 1190 Federally-Funded Regular Programs			\$1,234,933.51	\$1,234,933.51

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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	968,208.97	421,141.58		1,389,350.55
Total Personnel Services – Salaries	\$968,208.97	\$421,141.58		\$1,389,350.55
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	247,351.26	162,300.50		409,651.76
220 Social Security Contributions	73,693.40	31,589.42		105,282.82
230 PSERS Retirement Contributions	336,176.52	143,742.70		479,919.22
260 Workers' Compensation	5,000.00	6,000.00		11,000.00
270 Group Insurance – Self-Insurance	13,322.00	10,472.00		23,794.00
Total Personnel Services – Employee Benefits	\$675,543.18	\$354,104.62		\$1,029,647.80
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	759,115.40		146,772.71	905,888.11
323 Professional Educational Services – Other Educational Agencies			30,318.48	30,318.48
330 Other Professional Services	106,773.70	851.20		107,624.90
Total Purchased Professional and Technical Services	\$865,889.10	\$851.20	\$177,091.19	\$1,043,831.49
500 <u>Other Purchased Services</u>				
563 Tuition To Nonpublic Schools		372,831.47		372,831.47
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		921.52	200,470.54	201,392.06
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	7,101.23	7,101.23		14,202.46
580 Travel	484.63	163.85		648.48
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	553.57			553.57
Total Other Purchased Services	\$8,139.43	\$381,018.07	\$200,470.54	\$589,628.04
600 <u>Supplies</u>				
610 General Supplies	10,699.42	12,088.95		22,788.37
Total Supplies	\$10,699.42	\$12,088.95		\$22,788.37
800 <u>Other Objects</u>				
810 Dues and Fees	350.82	216.50		567.32
Total Other Objects	\$350.82	\$216.50		\$567.32
Total 1200 Special Programs – Elementary / Secondary	\$2,528,830.92	\$1,169,420.92	\$377,561.73	\$4,075,813.57

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General Fund (10)

1210 Life Skills Support

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	45,641.00	137,228.83		182,869.83
Total Personnel Services – Salaries	\$45,641.00	\$137,228.83		\$182,869.83
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	21,369.50	50,746.50		72,116.00
220 Social Security Contributions	3,422.63	10,300.55		13,723.18
230 PSERS Retirement Contributions	15,650.38	46,387.30		62,037.68
260 Workers' Compensation	500.00	1,500.00		2,000.00
270 Group Insurance – Self-Insurance	709.50	2,159.50		2,869.00
Total Personnel Services – Employee Benefits	\$41,652.01	\$111,093.85		\$152,745.86
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	757,115.40			757,115.40
Total Purchased Professional and Technical Services	\$757,115.40			\$757,115.40
500 Other Purchased Services				
580 Travel	5.75	5.75		11.50
Total Other Purchased Services	\$5.75	\$5.75		\$11.50
600 Supplies				
610 General Supplies		150.05		150.05
Total Supplies		\$150.05		\$150.05
Total 1210 Life Skills Support	\$844,414.16	\$248,478.48		\$1,092,892.64

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General Fund (10)

1220 Sensory Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	79,367.00			79,367.00
Total Personnel Services – Salaries	\$79,367.00			\$79,367.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	20,794.00	87.00		20,881.00
220 Social Security Contributions	7,083.85			7,083.85
230 PSERS Retirement Contributions	32,616.68			32,616.68
260 Workers' Compensation	1,000.00	1,000.00		2,000.00
270 Group Insurance – Self-Insurance	1,825.00	425.00		2,250.00
Total Personnel Services – Employee Benefits	\$63,319.53	\$1,512.00		\$64,831.53
500 <u>Other Purchased Services</u>				
580 Travel	121.38			121.38
Total Other Purchased Services	\$121.38			\$121.38
600 <u>Supplies</u>				
610 General Supplies	345.43			345.43
Total Supplies	\$345.43			\$345.43
800 <u>Other Objects</u>				
810 Dues and Fees	284.32			284.32
Total Other Objects	\$284.32			\$284.32
Total 1220 Sensory Support	\$143,437.66	\$1,512.00		\$144,949.66

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General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	251,991.42	71,665.00		323,656.42
Total Personnel Services – Salaries	\$251,991.42	\$71,665.00		\$323,656.42
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	57,449.34	15,449.00		72,898.34
220 Social Security Contributions	18,779.99	5,424.70		24,204.69
230 PSERS Retirement Contributions	86,406.13	24,573.99		110,980.12
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	\$165,785.46	\$47,197.69		\$212,983.15
500 <u>Other Purchased Services</u>				
563 Tuition To Nonpublic Schools		372,831.47		372,831.47
Total Other Purchased Services		\$372,831.47		\$372,831.47
Total 1230 Emotional Support	\$417,776.88	\$491,694.16		\$909,471.04

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General Fund (10)				
1240 Academic Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	591,209.55	212,247.75		803,457.30
Total Personnel Services – Salaries	\$591,209.55	\$212,247.75		\$803,457.30
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	147,738.42	96,018.00		243,756.42
220 Social Security Contributions	44,406.93	15,864.17		60,271.10
230 PSERS Retirement Contributions	201,503.33	72,781.41		274,284.74
260 Workers' Compensation	2,500.00	2,500.00		5,000.00
270 Group Insurance – Self-Insurance	8,637.50	7,137.50		15,775.00
Total Personnel Services – Employee Benefits	\$404,786.18	\$194,301.08		\$599,087.26
500 <u>Other Purchased Services</u>				
580 Travel	357.50	158.10		515.60
Total Other Purchased Services	\$357.50	\$158.10		\$515.60
600 <u>Supplies</u>				
610 General Supplies	10,353.99	11,938.90		22,292.89
Total Supplies	\$10,353.99	\$11,938.90		\$22,292.89
800 <u>Other Objects</u>				
810 Dues and Fees	66.50	216.50		283.00
Total Other Objects	\$66.50	\$216.50		\$283.00
Total 1240 Academic Support	\$1,006,773.72	\$418,862.33		\$1,425,636.05

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General Fund (10)				
1241 Learning Support – Public	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	492,019.55	212,247.75		704,267.30
Total Personnel Services – Salaries	\$492,019.55	\$212,247.75		\$704,267.30
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	120,661.00	79,218.00		199,879.00
220 Social Security Contributions	36,915.56	15,864.17		52,779.73
230 PSERS Retirement Contributions	167,902.62	72,781.41		240,684.03
260 Workers' Compensation	1,500.00	1,500.00		3,000.00
270 Group Insurance – Self-Insurance	7,187.50	7,087.50		14,275.00
Total Personnel Services – Employee Benefits	\$334,166.68	\$176,451.08		\$510,617.76
600 <u>Supplies</u>				
610 General Supplies	9,579.92	9,691.95		19,271.87
Total Supplies	\$9,579.92	\$9,691.95		\$19,271.87
Total 1241 Learning Support – Public	\$835,766.15	\$398,390.78		\$1,234,156.93

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General Fund (10)				
1243 Gifted Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	99,190.00			99,190.00
Total Personnel Services – Salaries	\$99,190.00			\$99,190.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	27,077.42	16,800.00		43,877.42
220 Social Security Contributions	7,491.37			7,491.37
230 PSERS Retirement Contributions	33,600.71			33,600.71
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	\$70,619.50	\$17,850.00		\$88,469.50
500 <u>Other Purchased Services</u>				
580 Travel	357.50	158.10		515.60
Total Other Purchased Services	\$357.50	\$158.10		\$515.60
600 <u>Supplies</u>				
610 General Supplies	774.07	2,246.95		3,021.02
Total Supplies	\$774.07	\$2,246.95		\$3,021.02
800 <u>Other Objects</u>				
810 Dues and Fees	66.50	216.50		283.00
Total Other Objects	\$66.50	\$216.50		\$283.00
Total 1243 Gifted Support	\$171,007.57	\$20,471.55		\$191,479.12

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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	106,773.70	851.20		107,624.90
Total Purchased Professional and Technical Services	\$106,773.70	\$851.20		\$107,624.90
Total 1260 Physical Support	\$106,773.70	\$851.20		\$107,624.90

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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			146,772.71	146,772.71
323 Professional Educational Services – Other Educational Agencies			30,318.48	30,318.48
Total Purchased Professional and Technical Services			\$177,091.19	\$177,091.19
500 <u>Other Purchased Services</u>				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		921.52		921.52
Total Other Purchased Services		\$921.52		\$921.52
Total 1270 Multi-Handicapped Support		\$921.52	\$177,091.19	\$178,012.71

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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	2,000.00			2,000.00
Total Purchased Professional and Technical Services	\$2,000.00			\$2,000.00
Total 1280 Early Intervention Support	\$2,000.00			\$2,000.00

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General Fund (10)

1290 Special Programs - Other Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind			200,470.54	200,470.54
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	7,101.23	7,101.23		14,202.46
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	553.57			553.57
Total Other Purchased Services	\$7,654.80	\$7,101.23	\$200,470.54	\$215,226.57
Total 1290 Special Programs - Other Support	\$7,654.80	\$7,101.23	\$200,470.54	\$215,226.57

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General Fund (10)

1300 Vocational Education

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		237,855.90		237,855.90
Total Personnel Services – Salaries		\$237,855.90		\$237,855.90
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		40,996.00		40,996.00
220 Social Security Contributions		18,252.30		18,252.30
230 PSERS Retirement Contributions		81,565.68		81,565.68
260 Workers' Compensation		2,000.00		2,000.00
270 Group Insurance – Self-Insurance		1,500.00		1,500.00
Total Personnel Services – Employee Benefits		\$144,313.98		\$144,313.98
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		329,870.78		329,870.78
Total Other Purchased Services		\$329,870.78		\$329,870.78
600 Supplies				
610 General Supplies		3,993.58		3,993.58
Total Supplies		\$3,993.58		\$3,993.58
Total 1300 Vocational Education		\$716,034.24		\$716,034.24

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General Fund (10)				
1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	2,058.50	127,092.50	16,375.00	145,526.00
Total Personnel Services – Salaries	\$2,058.50	\$127,092.50	\$16,375.00	\$145,526.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	153.77	9,640.78	1,243.72	11,038.27
230 PSERS Retirement Contributions	705.87	43,579.91	5,614.99	49,900.77
Total Personnel Services – Employee Benefits	\$859.64	\$53,220.69	\$6,858.71	\$60,939.04
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services		(360.00)		(360.00)
Total Purchased Professional and Technical Services		(\$360.00)		(\$360.00)
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		12,912.16		12,912.16
563 Tuition To Nonpublic Schools		59,043.99		59,043.99
Total Other Purchased Services		\$71,956.15		\$71,956.15
600 <u>Supplies</u>				
610 General Supplies		508.82		508.82
620 Energy		347.62		347.62
Total Supplies		\$856.44		\$856.44
Total 1400 Other Instructional Programs – Elementary / Secondary	\$2,918.14	\$252,765.78	\$23,233.71	\$278,917.63

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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		3,000.00		3,000.00
Total Personnel Services – Salaries		\$3,000.00		\$3,000.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		228.27		228.27
230 PSERS Retirement Contributions		1,028.70		1,028.70
Total Personnel Services – Employee Benefits		\$1,256.97		\$1,256.97
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services		(360.00)		(360.00)
Total Purchased Professional and Technical Services		(\$360.00)		(\$360.00)
600 <u>Supplies</u>				
610 General Supplies		280.00		280.00
620 Energy		347.62		347.62
Total Supplies		\$627.62		\$627.62
Total 1410 Drivers' Education		\$4,524.59		\$4,524.59

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General Fund (10)

1430 Homebound Instruction	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	2,058.50	2,541.50		4,600.00
Total Personnel Services – Salaries	\$2,058.50	\$2,541.50		\$4,600.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	153.77	191.34		345.11
230 PSERS Retirement Contributions	705.87	871.47		1,577.34
Total Personnel Services – Employee Benefits	\$859.64	\$1,062.81		\$1,922.45
Total 1430 Homebound Instruction	\$2,918.14	\$3,604.31		\$6,522.45

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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		121,551.00		121,551.00
Total Personnel Services – Salaries		\$121,551.00		\$121,551.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		9,221.17		9,221.17
230 PSERS Retirement Contributions		41,679.74		41,679.74
Total Personnel Services – Employee Benefits		\$50,900.91		\$50,900.91
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		12,912.16		12,912.16
563 Tuition To Nonpublic Schools		59,043.99		59,043.99
Total Other Purchased Services		\$71,956.15		\$71,956.15
600 <u>Supplies</u>				
610 General Supplies		228.82		228.82
Total Supplies		\$228.82		\$228.82
Total 1440 Alternative Regular Education Programs		\$244,636.88		\$244,636.88

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General Fund (10)

1441 Adjudicated / Court-Placed Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State		12,912.16		12,912.16
Total Other Purchased Services		\$12,912.16		\$12,912.16
Total 1441 Adjudicated / Court-Placed Programs		\$12,912.16		\$12,912.16

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General Fund (10)

1442 Alternative Education Programs	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		121,551.00		121,551.00
Total Personnel Services – Salaries		\$121,551.00		\$121,551.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		9,221.17		9,221.17
230 PSERS Retirement Contributions		41,679.74		41,679.74
Total Personnel Services – Employee Benefits		\$50,900.91		\$50,900.91
500 <u>Other Purchased Services</u>				
563 Tuition To Nonpublic Schools		59,043.99		59,043.99
Total Other Purchased Services		\$59,043.99		\$59,043.99
600 <u>Supplies</u>				
610 General Supplies		228.82		228.82
Total Supplies		\$228.82		\$228.82
Total 1442 Alternative Education Programs		\$231,724.72		\$231,724.72

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General Fund (10)

1490 Additional Other Instructional Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			16,375.00	16,375.00
Total Personnel Services – Salaries			\$16,375.00	\$16,375.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions			1,243.72	1,243.72
230 PSERS Retirement Contributions			5,614.99	5,614.99
Total Personnel Services – Employee Benefits			\$6,858.71	\$6,858.71
Total 1490 Additional Other Instructional Programs			\$23,233.71	\$23,233.71

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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			13,809.00	13,809.00
Total Purchased Professional and Technical Services			\$13,809.00	\$13,809.00
600 <u>Supplies</u>				
610 General Supplies			30,304.68	30,304.68
Total Supplies			\$30,304.68	\$30,304.68
Total 1500 Nonpublic School Programs			\$44,113.68	\$44,113.68

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General Fund (10)

1800 Pre-Kindergarten

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				202,719.33
Total Personnel Services – Salaries				\$202,719.33
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				45,268.00
220 Social Security Contributions				17,644.84
230 PSERS Retirement Contributions				69,198.85
270 Group Insurance – Self-Insurance				3,200.00
Total Personnel Services – Employee Benefits				\$135,311.69
500 <u>Other Purchased Services</u>				
580 Travel				258.00
Total Other Purchased Services				\$258.00
600 <u>Supplies</u>				
610 General Supplies				44,767.46
Total Supplies				\$44,767.46
Total 1800 Pre-Kindergarten				\$383,056.48

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General Fund (10)

1801 Pre-K Instruction

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				202,719.33
Total Personnel Services – Salaries				\$202,719.33
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				45,268.00
220 Social Security Contributions				17,644.84
230 PSERS Retirement Contributions				69,198.85
270 Group Insurance – Self-Insurance				3,200.00
Total Personnel Services – Employee Benefits				\$135,311.69
600 <u>Supplies</u>				
610 General Supplies				44,767.46
Total Supplies				\$44,767.46
Total 1801 Pre-K Instruction				\$382,798.48

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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				258.00
Total Other Purchased Services				\$258.00
Total 1806 Pre-K Professional Development				\$258.00

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General Fund (10)

2000 Support Services		Total
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		3,508,323.65
Total Personnel Services – Salaries		\$3,508,323.65
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		767,573.67
220 Social Security Contributions		259,740.61
230 PSERS Retirement Contributions		1,155,566.39
240 Tuition Reimbursement		11,223.15
250 Unemployment Compensation		3,446.07
260 Workers' Compensation		18,317.45
270 Group Insurance – Self-Insurance		44,230.44
299 All Other Employee Benefits		(1,375.43)
Total Personnel Services – Employee Benefits		\$2,258,722.35
300 <u>Purchased Professional and Technical Services</u>		
310 Official / Administrative Services		92,129.85
330 Other Professional Services		233,248.17
340 Technical Services		47,125.12
Total Purchased Professional and Technical Services		\$372,503.14
400 <u>Purchased Property Services</u>		
410 Cleaning Services		17,478.13
420 Utility Services		80,895.37
430 Repairs and Maintenance Services		221,398.83
440 Rentals		70,570.92
460 Extermination Services		5,267.18
Total Purchased Property Services		\$395,610.43
500 <u>Other Purchased Services</u>		
513 Contracted Carriers		1,321,196.28
516 Student Transportation Services From the IU		13,592.20
523 General Property and Liability Insurance		84,140.00
530 Communications		46,868.74
549 Other Advertising/Public Relations		10,152.65
550 Printing and Binding		7,464.96
580 Travel		7,400.38
595 IU Payments By Withholding		7,342.87
Total Other Purchased Services		\$1,498,158.08
600 <u>Supplies</u>		
610 General Supplies		445,496.75
620 Energy		400,594.62
650 Supplies & Fees – Technology Related		78,527.83
Total Supplies		\$924,619.20
700 <u>Property</u>		
752 Capital Equipment – Original and Additional		30,536.00
756 Capitalized Technology Equipment – Original		55,000.71

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General Fund (10)

2000 Support Services

		<u>Total</u>
Total Property		\$85,536.71
800 <u>Other Objects</u>		
810 Dues and Fees		39,403.06
890 Miscellaneous Expenditures		67.30
Total Other Objects		\$39,470.36
Total 2000 Support Services		\$9,082,943.92

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General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	211,151.78	470,172.53	106,620.00	787,944.31
Total Personnel Services – Salaries	\$211,151.78	\$470,172.53	\$106,620.00	\$787,944.31
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	21,742.00	66,100.00	37,358.00	125,200.00
220 Social Security Contributions	15,980.56	35,057.83	7,990.97	59,029.36
230 PSERS Retirement Contributions	69,526.85	157,796.48	36,559.97	263,883.30
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	\$109,124.41	\$262,279.31	\$81,908.94	\$453,312.66
500 <u>Other Purchased Services</u>				
580 Travel	372.75	659.96		1,032.71
Total Other Purchased Services	\$372.75	\$659.96		\$1,032.71
600 <u>Supplies</u>				
610 General Supplies	8,600.24	10,898.34		19,498.58
Total Supplies	\$8,600.24	\$10,898.34		\$19,498.58
800 <u>Other Objects</u>				
810 Dues and Fees	(135.38)	(135.37)		(270.75)
Total Other Objects	(\$135.38)	(\$135.37)		(\$270.75)
Total 2100 Support Services – Students	\$329,113.80	\$743,874.77	\$188,528.94	\$1,261,517.51

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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	100,134.78	100,134.77		200,269.55
Total Personnel Services – Salaries	\$100,134.78	\$100,134.77		\$200,269.55
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	7,574.38	7,574.36		15,148.74
230 PSERS Retirement Contributions	31,887.76	31,887.75		63,775.51
270 Group Insurance – Self-Insurance	25.00	25.00		50.00
Total Personnel Services – Employee Benefits	\$52,465.14	\$52,465.11		\$104,930.25
500 <u>Other Purchased Services</u>				
580 Travel	169.74	169.74		339.48
Total Other Purchased Services	\$169.74	\$169.74		\$339.48
600 <u>Supplies</u>				
610 General Supplies	547.11	547.11		1,094.22
Total Supplies	\$547.11	\$547.11		\$1,094.22
800 <u>Other Objects</u>				
810 Dues and Fees	(425.38)	(425.37)		(850.75)
Total Other Objects	(\$425.38)	(\$425.37)		(\$850.75)
Total 2110 Supervision of Student Services	\$152,891.39	\$152,891.36		\$305,782.75

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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	100,134.78	100,134.77		200,269.55
Total Personnel Services – Salaries	\$100,134.78	\$100,134.77		\$200,269.55
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	7,574.38	7,574.36		15,148.74
230 PSERS Retirement Contributions	31,887.76	31,887.75		63,775.51
270 Group Insurance – Self-Insurance	25.00	25.00		50.00
Total Personnel Services – Employee Benefits	\$52,465.14	\$52,465.11		\$104,930.25
500 <u>Other Purchased Services</u>				
580 Travel	169.74	169.74		339.48
Total Other Purchased Services	\$169.74	\$169.74		\$339.48
600 <u>Supplies</u>				
610 General Supplies	547.11	547.11		1,094.22
Total Supplies	\$547.11	\$547.11		\$1,094.22
800 <u>Other Objects</u>				
810 Dues and Fees	(425.38)	(425.37)		(850.75)
Total Other Objects	(\$425.38)	(\$425.37)		(\$850.75)
Total 2111 Supervision of Student Services – Head of Component	\$152,891.39	\$152,891.36		\$305,782.75

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General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	70,457.00	329,477.76	106,620.00	506,554.76
Total Personnel Services – Salaries	\$70,457.00	\$329,477.76	\$106,620.00	\$506,554.76
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider		44,358.00	37,358.00	81,716.00
220 Social Security Contributions	5,331.77	24,409.06	7,990.97	37,731.80
230 PSERS Retirement Contributions	24,159.71	112,429.36	36,559.97	173,149.04
260 Workers' Compensation	750.00	750.00		1,500.00
270 Group Insurance – Self-Insurance	737.50	2,187.50		2,925.00
Total Personnel Services – Employee Benefits	\$30,978.98	\$184,133.92	\$81,908.94	\$297,021.84
500 <u>Other Purchased Services</u>				
580 Travel	26.10	313.31		339.41
Total Other Purchased Services	\$26.10	\$313.31		\$339.41
600 <u>Supplies</u>				
610 General Supplies	3,383.73	5,681.83		9,065.56
Total Supplies	\$3,383.73	\$5,681.83		\$9,065.56
Total 2120 Guidance Services	\$104,845.81	\$519,606.82	\$188,528.94	\$812,981.57

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General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	40,560.00	40,560.00		81,120.00
Total Personnel Services – Salaries	\$40,560.00	\$40,560.00		\$81,120.00
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	3,074.41	3,074.41		6,148.82
230 PSERS Retirement Contributions	13,479.38	13,479.37		26,958.75
270 Group Insurance – Self-Insurance	362.50	362.50		725.00
Total Personnel Services – Employee Benefits	\$25,680.29	\$25,680.28		\$51,360.57
500 <u>Other Purchased Services</u>				
580 Travel	176.91	176.91		353.82
Total Other Purchased Services	\$176.91	\$176.91		\$353.82
600 <u>Supplies</u>				
610 General Supplies	4,669.40	4,669.40		9,338.80
Total Supplies	\$4,669.40	\$4,669.40		\$9,338.80
800 <u>Other Objects</u>				
810 Dues and Fees	290.00	290.00		580.00
Total Other Objects	\$290.00	\$290.00		\$580.00
Total 2140 Psychological Services	\$71,376.60	\$71,376.59		\$142,753.19

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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	26,510.42	7,836.50		34,346.92
Total Personnel Services – Salaries	\$26,510.42	\$7,836.50		\$34,346.92
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	1,549.35	196.41		1,745.76
230 PSERS Retirement Contributions	7,290.25	886.91		8,177.16
240 Tuition Reimbursement	8,957.53	2,265.62		11,223.15
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	\$49,583.13	\$19,574.94		\$69,158.07
500 <u>Other Purchased Services</u>				
580 Travel	1,656.55	1,656.55		3,313.10
Total Other Purchased Services	\$1,656.55	\$1,656.55		\$3,313.10
600 <u>Supplies</u>				
610 General Supplies	(6,620.82)	108.63	35,557.89	29,045.70
Total Supplies	(\$6,620.82)	\$108.63	\$35,557.89	\$29,045.70
800 <u>Other Objects</u>				
810 Dues and Fees	397.50	397.50	600.00	1,395.00
Total Other Objects	\$397.50	\$397.50	\$600.00	\$1,395.00
Total 2200 Support Services – Instructional Staff	\$71,526.78	\$29,574.12	\$36,157.89	\$137,258.79

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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	562.50	562.50		1,125.00
Total Personnel Services – Salaries	\$562.50	\$562.50		\$1,125.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	43.04	43.03		86.07
230 PSERS Retirement Contributions	192.88	192.88		385.76
Total Personnel Services – Employee Benefits	\$235.92	\$235.91		\$471.83
Total 2220 Technology Support Services	\$798.42	\$798.41		\$1,596.83

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General Fund (10)				
2250 School Library Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	18,379.92			18,379.92
Total Personnel Services – Salaries	\$18,379.92			\$18,379.92
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	1,328.97			1,328.97
230 PSERS Retirement Contributions	6,302.52			6,302.52
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	\$39,417.49	\$16,226.00		\$55,643.49
600 <u>Supplies</u>				
610 General Supplies	(7,233.08)	(78.37)		(7,311.45)
Total Supplies	(\$7,233.08)	(\$78.37)		(\$7,311.45)
Total 2250 School Library Services	\$50,564.33	\$16,147.63		\$66,711.96

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General Fund (10)

2260 Instruction and Curriculum Development Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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600 Supplies

610 General Supplies		73.24	73.24
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Total Supplies		\$73.24	\$73.24
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Total 2260 Instruction and Curriculum Development Services		\$73.24	\$73.24
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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	7,568.00	7,274.00		14,842.00
Total Personnel Services – Salaries	\$7,568.00	\$7,274.00		\$14,842.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	177.34	153.38		330.72
230 PSERS Retirement Contributions	794.85	694.03		1,488.88
240 Tuition Reimbursement	8,957.53	2,265.62		11,223.15
Total Personnel Services – Employee Benefits	\$9,929.72	\$3,113.03		\$13,042.75
500 <u>Other Purchased Services</u>				
580 Travel	1,656.55	1,656.55		3,313.10
Total Other Purchased Services	\$1,656.55	\$1,656.55		\$3,313.10
600 <u>Supplies</u>				
610 General Supplies	612.26	187.00	35,484.65	36,283.91
Total Supplies	\$612.26	\$187.00	\$35,484.65	\$36,283.91
800 <u>Other Objects</u>				
810 Dues and Fees	397.50	397.50	600.00	1,395.00
Total Other Objects	\$397.50	\$397.50	\$600.00	\$1,395.00
Total 2270 Instructional Staff Professional Development Services	\$20,164.03	\$12,628.08	\$36,084.65	\$68,876.76

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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	420,059.31	394,517.65		1,052,047.87
Total Personnel Services – Salaries	\$420,059.31	\$394,517.65		\$1,052,047.87
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	131,451.00	91,107.00		223,984.15
220 Social Security Contributions	30,087.43	30,106.97		76,685.89
230 PSERS Retirement Contributions	140,827.36	133,346.10		341,258.72
260 Workers' Compensation	2,500.00	1,500.00		5,000.00
270 Group Insurance – Self-Insurance	6,437.50	4,337.50		12,275.00
299 All Other Employee Benefits	(2,000.00)			(2,000.00)
Total Personnel Services – Employee Benefits	\$309,303.29	\$260,397.57		\$657,203.76
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				49,451.51
330 Other Professional Services				106,118.30
Total Purchased Professional and Technical Services				\$155,569.81
400 <u>Purchased Property Services</u>				
440 Rentals	35,285.46	35,285.46		70,570.92
Total Purchased Property Services	\$35,285.46	\$35,285.46		\$70,570.92
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				3,882.65
550 Printing and Binding				7,464.96
580 Travel	246.92	585.76		1,778.53
Total Other Purchased Services	\$246.92	\$585.76		\$13,126.14
600 <u>Supplies</u>				
610 General Supplies	8,837.19	(2,323.73)		30,372.44
Total Supplies	\$8,837.19	(\$2,323.73)		\$30,372.44
800 <u>Other Objects</u>				
810 Dues and Fees	5,682.50	6,277.50		29,541.30
890 Miscellaneous Expenditures				67.30
Total Other Objects	\$5,682.50	\$6,277.50		\$29,608.60
Total 2300 Support Services – Administration	\$779,414.67	\$694,740.21		\$2,008,499.54

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General Fund (10)

2310 Board Services

Elementary Secondary Federal Total

300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				46,735.80
Total Purchased Professional and Technical Services				\$46,735.80
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				3,882.65
Total Other Purchased Services				\$3,882.65
600 <u>Supplies</u>				
610 General Supplies				4,083.00
Total Supplies				\$4,083.00
800 <u>Other Objects</u>				
810 Dues and Fees				11,906.30
890 Miscellaneous Expenditures				67.30
Total Other Objects				\$11,973.60
Total 2310 Board Services				\$66,675.05

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General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				28,056.99
Total Personnel Services – Salaries				\$28,056.99
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				2,146.58
Total Personnel Services – Employee Benefits				\$2,146.58
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				49,451.51
Total Purchased Professional and Technical Services				\$49,451.51
500 <u>Other Purchased Services</u>				
550 Printing and Binding				7,464.96
Total Other Purchased Services				\$7,464.96
Total 2330 Tax Assessment and Collection Services				\$87,120.04

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General Fund (10)				
2350 Legal and Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				59,382.50
Total Purchased Professional and Technical Services				\$59,382.50
Total 2350 Legal and Accounting Services				\$59,382.50

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General Fund (10)				
2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				209,413.92
Total Personnel Services – Salaries				\$209,413.92
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,426.15
220 Social Security Contributions				14,344.91
230 PSERS Retirement Contributions				67,085.26
260 Workers' Compensation				1,000.00
270 Group Insurance – Self-Insurance				1,500.00
Total Personnel Services – Employee Benefits				\$85,356.32
500 <u>Other Purchased Services</u>				
580 Travel				945.85
Total Other Purchased Services				\$945.85
600 <u>Supplies</u>				
610 General Supplies				19,775.98
Total Supplies				\$19,775.98
800 <u>Other Objects</u>				
810 Dues and Fees				5,675.00
Total Other Objects				\$5,675.00
Total 2360 Office of the Superintendent / Executive Director Services				\$321,167.07

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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	420,059.31	394,517.65		814,576.96
Total Personnel Services – Salaries	\$420,059.31	\$394,517.65		\$814,576.96
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	131,451.00	91,107.00		222,558.00
220 Social Security Contributions	30,087.43	30,106.97		60,194.40
230 PSERS Retirement Contributions	140,827.36	133,346.10		274,173.46
260 Workers' Compensation	2,500.00	1,500.00		4,000.00
270 Group Insurance – Self-Insurance	6,437.50	4,337.50		10,775.00
299 All Other Employee Benefits	(2,000.00)			(2,000.00)
Total Personnel Services – Employee Benefits	\$309,303.29	\$260,397.57		\$569,700.86
400 <u>Purchased Property Services</u>				
440 Rentals	35,285.46	35,285.46		70,570.92
Total Purchased Property Services	\$35,285.46	\$35,285.46		\$70,570.92
500 <u>Other Purchased Services</u>				
580 Travel	246.92	585.76		832.68
Total Other Purchased Services	\$246.92	\$585.76		\$832.68
600 <u>Supplies</u>				
610 General Supplies	8,837.19	(2,323.73)		6,513.46
Total Supplies	\$8,837.19	(\$2,323.73)		\$6,513.46
800 <u>Other Objects</u>				
810 Dues and Fees	5,682.50	6,277.50		11,960.00
Total Other Objects	\$5,682.50	\$6,277.50		\$11,960.00
Total 2380 Office of the Principal Services	\$779,414.67	\$694,740.21		\$1,474,154.88

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General Fund (10)				
2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				168,795.00
Total Personnel Services – Salaries				\$168,795.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				31,522.00
220 Social Security Contributions				12,879.50
230 PSERS Retirement Contributions				57,190.41
260 Workers' Compensation				750.00
270 Group Insurance – Self-Insurance				1,475.00
Total Personnel Services – Employee Benefits				\$103,816.91
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				82,029.35
Total Purchased Professional and Technical Services				\$82,029.35
600 <u>Supplies</u>				
610 General Supplies				5,281.43
Total Supplies				\$5,281.43
Total 2400 Support Services – Pupil Health				\$359,922.69

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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				168,795.00
Total Personnel Services – Salaries				\$168,795.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				31,522.00
220 Social Security Contributions				12,879.50
230 PSERS Retirement Contributions				57,190.41
260 Workers' Compensation				750.00
270 Group Insurance – Self-Insurance				1,475.00
Total Personnel Services – Employee Benefits				\$103,816.91
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				82,029.35
Total Purchased Professional and Technical Services				\$82,029.35
600 <u>Supplies</u>				
610 General Supplies				5,281.43
Total Supplies				\$5,281.43
Total 2440 Nursing Services				\$359,922.69

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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				227,805.86
Total Personnel Services – Salaries				\$227,805.86
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				47,425.00
220 Social Security Contributions				17,070.88
230 PSERS Retirement Contributions				77,066.25
260 Workers' Compensation				1,000.00
270 Group Insurance – Self-Insurance				2,850.00
Total Personnel Services – Employee Benefits				\$145,412.13
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				42,678.34
Total Purchased Professional and Technical Services				\$42,678.34
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,419.16
Total Purchased Property Services				\$1,419.16
500 <u>Other Purchased Services</u>				
530 Communications				16,893.24
549 Other Advertising/Public Relations				6,270.00
580 Travel				1,125.24
Total Other Purchased Services				\$24,288.48
600 <u>Supplies</u>				
610 General Supplies				7,750.88
Total Supplies				\$7,750.88
800 <u>Other Objects</u>				
810 Dues and Fees				2,500.87
Total Other Objects				\$2,500.87
Total 2500 Support Services – Business				\$451,855.72

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General Fund (10)				
2510 Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				227,575.86
Total Personnel Services – Salaries				\$227,575.86
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				47,425.00
220 Social Security Contributions				17,053.54
230 PSERS Retirement Contributions				76,987.38
260 Workers' Compensation				1,000.00
270 Group Insurance – Self-Insurance				2,850.00
Total Personnel Services – Employee Benefits				\$145,315.92
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				42,678.34
Total Purchased Professional and Technical Services				\$42,678.34
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,419.16
Total Purchased Property Services				\$1,419.16
500 <u>Other Purchased Services</u>				
530 Communications				16,893.24
580 Travel				1,125.24
Total Other Purchased Services				\$18,018.48
600 <u>Supplies</u>				
610 General Supplies				5,651.51
Total Supplies				\$5,651.51
800 <u>Other Objects</u>				
810 Dues and Fees				2,500.87
Total Other Objects				\$2,500.87
Total 2510 Fiscal Services				\$443,160.14

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General Fund (10)				
2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				227,575.86
Total Personnel Services – Salaries				\$227,575.86
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				47,425.00
220 Social Security Contributions				17,053.54
230 PSERS Retirement Contributions				76,987.38
260 Workers' Compensation				1,000.00
270 Group Insurance – Self-Insurance				2,850.00
Total Personnel Services – Employee Benefits				\$145,315.92
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				42,678.34
Total Purchased Professional and Technical Services				\$42,678.34
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,419.16
Total Purchased Property Services				\$1,419.16
500 <u>Other Purchased Services</u>				
530 Communications				16,893.24
580 Travel				1,125.24
Total Other Purchased Services				\$18,018.48
600 <u>Supplies</u>				
610 General Supplies				5,651.51
Total Supplies				\$5,651.51
800 <u>Other Objects</u>				
810 Dues and Fees				2,500.87
Total Other Objects				\$2,500.87
Total 2511 Supervision of Fiscal Services - Head of Component				\$443,160.14

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General Fund (10)

2540 Printing, Publishing and Duplicating Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				230.00
Total Personnel Services – Salaries				\$230.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				17.34
230 PSERS Retirement Contributions				78.87
Total Personnel Services – Employee Benefits				\$96.21
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				6,270.00
Total Other Purchased Services				\$6,270.00
600 <u>Supplies</u>				
610 General Supplies				2,099.37
Total Supplies				\$2,099.37
Total 2540 Printing, Publishing and Duplicating Services				\$8,695.58

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General Fund (10)				
2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,051,740.19
Total Personnel Services – Salaries				\$1,051,740.19
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				246,405.96
220 Social Security Contributions				76,352.68
230 PSERS Retirement Contributions				342,748.02
250 Unemployment Compensation				3,773.09
260 Workers' Compensation				9,567.45
270 Group Insurance – Self-Insurance				20,580.48
299 All Other Employee Benefits				624.57
Total Personnel Services – Employee Benefits				\$700,052.25
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				43,350.52
340 Technical Services				4,961.00
Total Purchased Professional and Technical Services				\$48,311.52
400 <u>Purchased Property Services</u>				
410 Cleaning Services				17,478.13
420 Utility Services				80,895.37
430 Repairs and Maintenance Services				204,314.25
460 Extermination Services				5,267.18
Total Purchased Property Services				\$307,954.93
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				84,140.00
580 Travel				150.80
Total Other Purchased Services				\$84,290.80
600 <u>Supplies</u>				
610 General Supplies	138,564.53	138,564.50		277,129.03
620 Energy				400,594.62
Total Supplies		\$138,564.53	\$138,564.50	\$677,723.65
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				30,536.00
Total Property				\$30,536.00
800 <u>Other Objects</u>				
810 Dues and Fees				6,236.64
Total Other Objects				\$6,236.64
Total 2600 Operation and Maintenance of Plant Services	\$138,564.53	\$138,564.50		\$2,906,845.98

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General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,006,615.19
Total Personnel Services – Salaries				\$1,006,615.19
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				246,405.96
220 Social Security Contributions				72,900.59
230 PSERS Retirement Contributions				327,314.87
250 Unemployment Compensation				3,773.09
260 Workers' Compensation				9,567.45
270 Group Insurance – Self-Insurance				20,580.48
299 All Other Employee Benefits				624.57
Total Personnel Services – Employee Benefits				\$681,167.01
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				5,350.52
340 Technical Services				4,961.00
Total Purchased Professional and Technical Services				\$10,311.52
400 <u>Purchased Property Services</u>				
410 Cleaning Services				17,478.13
420 Utility Services				80,895.37
460 Extermination Services				5,267.18
Total Purchased Property Services				\$103,640.68
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				84,140.00
580 Travel				150.80
Total Other Purchased Services				\$84,290.80
600 <u>Supplies</u>				
610 General Supplies	99,174.99	99,174.97		198,349.96
620 Energy				395,274.86
Total Supplies	\$99,174.99	\$99,174.97		\$593,624.82
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				30,536.00
Total Property				\$30,536.00
800 <u>Other Objects</u>				
810 Dues and Fees				4,391.64
Total Other Objects				\$4,391.64
Total 2620 Operation of Buildings Services	\$99,174.99	\$99,174.97		\$2,514,577.66

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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				(2,125.00)
Total Supplies				(\$2,125.00)
Total 2630 Care and Upkeep of Grounds Services				(\$2,125.00)

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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				181,545.16
Total Purchased Property Services				\$181,545.16
Total 2640 Care and Upkeep of Equipment Services				\$181,545.16

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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				8,749.09
Total Purchased Property Services				\$8,749.09
600 <u>Supplies</u>				
620 Energy				7,444.76
Total Supplies				\$7,444.76
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				\$16,193.85

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General Fund (10)				
2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				45,125.00
Total Personnel Services – Salaries				\$45,125.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				3,452.09
230 PSERS Retirement Contributions				15,433.15
Total Personnel Services – Employee Benefits				\$18,885.24
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				38,000.00
Total Purchased Professional and Technical Services				\$38,000.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				14,020.00
Total Purchased Property Services				\$14,020.00
600 <u>Supplies</u>				
610 General Supplies	39,389.54	39,389.53		78,779.07
Total Supplies	\$39,389.54	\$39,389.53		\$78,779.07
800 <u>Other Objects</u>				
810 Dues and Fees				1,845.00
Total Other Objects				\$1,845.00
Total 2660 Safety and Security Services	\$39,389.54	\$39,389.53		\$196,654.31

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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				1,321,196.28
516 Student Transportation Services From the IU				13,592.20
Total Other Purchased Services				\$1,334,788.48
Total 2700 Student Transportation Services				\$1,334,788.48

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General Fund (10)

2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				1,321,196.28
516 Student Transportation Services From the IU				13,592.20
Total Other Purchased Services				\$1,334,788.48
Total 2750 Nonpublic Transportation				\$1,334,788.48

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General Fund (10)				
2800 Support Services – Central	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				185,643.50
Total Personnel Services – Salaries				\$185,643.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				47,074.56
220 Social Security Contributions				15,976.54
230 PSERS Retirement Contributions				65,242.53
250 Unemployment Compensation				(327.02)
270 Group Insurance – Self-Insurance				1,799.96
Total Personnel Services – Employee Benefits				\$129,766.57
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,750.00
340 Technical Services				42,164.12
Total Purchased Professional and Technical Services				\$43,914.12
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				15,665.42
Total Purchased Property Services				\$15,665.42
500 <u>Other Purchased Services</u>				
530 Communications				29,975.50
Total Other Purchased Services				\$29,975.50
600 <u>Supplies</u>				
610 General Supplies				76,418.69
650 Supplies & Fees – Technology Related				78,527.83
Total Supplies				\$154,946.52
700 <u>Property</u>				
756 Capitalized Technology Equipment – Original				55,000.71
Total Property				\$55,000.71
Total 2800 Support Services – Central				\$614,912.34

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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				185,643.50
Total Personnel Services – Salaries				\$185,643.50
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				47,074.56
220 Social Security Contributions				15,976.54
230 PSERS Retirement Contributions				65,242.53
250 Unemployment Compensation				(327.02)
270 Group Insurance – Self-Insurance				1,799.96
Total Personnel Services – Employee Benefits				\$129,766.57
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,750.00
340 Technical Services				42,164.12
Total Purchased Professional and Technical Services				\$43,914.12
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				15,665.42
Total Purchased Property Services				\$15,665.42
500 <u>Other Purchased Services</u>				
530 Communications				29,975.50
Total Other Purchased Services				\$29,975.50
600 <u>Supplies</u>				
610 General Supplies				76,123.82
650 Supplies & Fees – Technology Related				78,527.83
Total Supplies				\$154,651.65
700 <u>Property</u>				
756 Capitalized Technology Equipment – Original				55,000.71
Total Property				\$55,000.71
Total 2810 Planning, Research, Development and Evaluation Services				\$614,617.47

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General Fund (10)				
2820 Information Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
610 General Supplies				294.87
Total Supplies				\$294.87
Total 2820 Information Services				\$294.87

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General Fund (10)

2821 Supervision of Information Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
610 General Supplies				294.87
Total Supplies				\$294.87
Total 2821 Supervision of Information Services				\$294.87

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General Fund (10)

2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				7,342.87
Total Other Purchased Services				\$7,342.87
Total 2900 Other Support Services				\$7,342.87

Total

7,342.87

\$7,342.87

\$7,342.87

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General Fund (10)	
3000 Operation of Non-Instructional Services	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	267,609.15
Total Personnel Services – Salaries	\$267,609.15
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	21,141.31
220 Social Security Contributions	20,566.14
230 PSERS Retirement Contributions	88,860.20
250 Unemployment Compensation	646.00
260 Workers' Compensation	1,000.00
270 Group Insurance – Self-Insurance	750.00
Total Personnel Services – Employee Benefits	\$132,963.65
300 <u>Purchased Professional and Technical Services</u>	
330 Other Professional Services	2,340.00
340 Technical Services	22,470.00
350 Security / Safety Services	20,316.25
Total Purchased Professional and Technical Services	\$45,126.25
400 <u>Purchased Property Services</u>	
410 Cleaning Services	17,784.70
440 Rentals	5,382.00
Total Purchased Property Services	\$23,166.70
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	36,197.76
520 Insurance – General	6,300.00
580 Travel	1,671.64
Total Other Purchased Services	\$44,169.40
600 <u>Supplies</u>	
610 General Supplies	89,655.41
620 Energy	534.73
Total Supplies	\$90,190.14
800 <u>Other Objects</u>	
810 Dues and Fees	23,328.70
860 Grants To Municipal and Community Service Organizations	10,000.00
Total Other Objects	\$33,328.70
Total 3000 Operation of Non-Instructional Services	\$636,553.99

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General Fund (10)				
3200 Student Activities	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				258,242.98
Total Personnel Services – Salaries				\$258,242.98
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				21,141.31
220 Social Security Contributions				19,848.27
230 PSERS Retirement Contributions				88,860.20
250 Unemployment Compensation				646.00
260 Workers' Compensation				1,000.00
270 Group Insurance – Self-Insurance				750.00
Total Personnel Services – Employee Benefits				\$132,245.78
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				2,340.00
340 Technical Services				22,470.00
350 Security / Safety Services				20,316.25
Total Purchased Professional and Technical Services				\$45,126.25
400 <u>Purchased Property Services</u>				
410 Cleaning Services				17,784.70
440 Rentals				5,382.00
Total Purchased Property Services				\$23,166.70
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				36,197.76
520 Insurance – General				6,300.00
580 Travel				1,671.64
Total Other Purchased Services				\$44,169.40
600 <u>Supplies</u>				
610 General Supplies				68,725.98
620 Energy				534.73
Total Supplies				\$69,260.71
800 <u>Other Objects</u>				
810 Dues and Fees				23,328.70
Total Other Objects				\$23,328.70
Total 3200 Student Activities				\$595,540.52

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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				9,366.17
Total Personnel Services – Salaries				\$9,366.17
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				717.87
Total Personnel Services – Employee Benefits				\$717.87
600 <u>Supplies</u>				
610 General Supplies			20,929.43	20,929.43
Total Supplies			\$20,929.43	\$20,929.43
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			\$20,929.43	\$41,013.47

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General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services		<u>Total</u>
400 <u>Purchased Property Services</u>		
450 Construction Services		274,806.47
Total Purchased Property Services		\$274,806.47
700 <u>Property</u>		
752 Capital Equipment – Original and Additional		20,500.00
Total Property		\$20,500.00
Total 4000 Facilities Acquisition, Construction and Improvement Services		\$295,306.47

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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				274,806.47
Total Purchased Property Services				\$274,806.47
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				20,500.00
Total Property				\$20,500.00
Total 4600 Existing Building Improvement Services				\$295,306.47

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General Fund (10)

5000 Other Expenditures and Financing Uses		<u>Total</u>
800 <u>Other Objects</u>		
830 Interest		478,157.72
Total Other Objects		\$478,157.72
900 <u>Other Uses of Funds</u>		
910 Redemption of Principal		886,466.32
Total Other Uses of Funds		\$886,466.32
Total 5000 Other Expenditures and Financing Uses		\$1,364,624.04

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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				478,157.72
Total Other Objects				\$478,157.72
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				886,466.32
Total Other Uses of Funds				\$886,466.32
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$1,364,624.04

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General Fund (10)

5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				478,157.72
Total Other Objects				\$478,157.72
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				886,466.32
Total Other Uses of Funds				\$886,466.32
Total 5110 Debt Service				\$1,364,624.04

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Other Capital Projects Fund (39)

2000 Support Services

Total

800 Other Objects

890 Miscellaneous Expenditures

219,454.83

Total Other Objects

\$219,454.83

Total 2000 Support Services

\$219,454.83

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Other Capital Projects Fund (39)

2390 Other Administration Services

Elementary Secondary Federal Total

800 Other Objects

890 Miscellaneous Expenditures 219,454.83

Total Other Objects \$219,454.83

Total 2390 Other Administration Services \$219,454.83

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Other Capital Projects Fund (39)

5000 Other Expenditures and Financing Uses

Total

800 <u>Other Objects</u>	
830 Interest	160,386.62
Total Other Objects	\$160,386.62
900 <u>Other Uses of Funds</u>	
910 Redemption of Principal	14,800,000.00
Total Other Uses of Funds	\$14,800,000.00
Total 5000 Other Expenditures and Financing Uses	\$14,960,386.62

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Other Capital Projects Fund (39)

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				160,386.62
Total Other Objects				\$160,386.62
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				14,800,000.00
Total Other Uses of Funds				\$14,800,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$14,960,386.62

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Other Capital Projects Fund (39)

5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				160,386.62
Total Other Objects				\$160,386.62
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				14,800,000.00
Total Other Uses of Funds				\$14,800,000.00
Total 5110 Debt Service				\$14,960,386.62

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	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	12,865,284.56				
1200 Special Programs - Elementary / Secondary	4,075,813.57				
1300 Vocational Education	716,034.24				
1400 Other Instructional Programs - Elementary / Secondary	278,917.63				
1500 Nonpublic School Programs	44,113.68				
1800 Pre-Kindergarten	383,056.48				
Total Instruction	\$18,363,220.16				
2000 <u>Support Services</u>					
2100 Support Services - Students	1,261,517.51				
2200 Support Services - Instructional Staff	137,258.79				
2300 Support Services - Administration	2,008,499.54				
2400 Support Services - Pupil Health	359,922.69				
2500 Support Services - Business	451,855.72				
2600 Operation and Maintenance of Plant Services	2,906,845.98				
2700 Student Transportation Services	1,334,788.48				
2800 Support Services - Central	614,912.34				
2900 Other Support Services	7,342.87				
Total Support Services	\$9,082,943.92				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	595,540.52				
3300 Community Services	41,013.47				
Total Operation of Non-Instructional Services	\$636,553.99				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4600 Existing Building Improvement Services	295,306.47				
Total Facilities Acquisition, Construction and Improvement Services	\$295,306.47				
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	1,364,624.04				
Total Other Expenditures and Financing Uses	\$1,364,624.04				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$29,742,648.58				

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	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
1800 Pre-Kindergarten					
Total Instruction					
2000 <u>Support Services</u>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration			219,454.83		
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services			\$219,454.83		
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses			14,960,386.62		
Total Other Expenditures and Financing Uses			\$14,960,386.62		
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$15,179,841.45		

	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	12,865,284.56
1200 Special Programs - Elementary / Secondary	4,075,813.57
1300 Vocational Education	716,034.24
1400 Other Instructional Programs - Elementary / Secondary	278,917.63
1500 Nonpublic School Programs	44,113.68
1800 Pre-Kindergarten	383,056.48
Total Instruction	\$18,363,220.16
2000 <u>Support Services</u>	
2100 Support Services - Students	1,261,517.51
2200 Support Services - Instructional Staff	137,258.79
2300 Support Services - Administration	2,227,954.37
2400 Support Services - Pupil Health	359,922.69
2500 Support Services - Business	451,855.72
2600 Operation and Maintenance of Plant Services	2,906,845.98
2700 Student Transportation Services	1,334,788.48
2800 Support Services - Central	614,912.34
2900 Other Support Services	7,342.87
Total Support Services	\$9,302,398.75
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	595,540.52
3300 Community Services	41,013.47
Total Operation of Non-Instructional Services	\$636,553.99
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4600 Existing Building Improvement Services	295,306.47
Total Facilities Acquisition, Construction and Improvement Services	\$295,306.47
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	16,325,010.66
Total Other Expenditures and Financing Uses	\$16,325,010.66
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$44,922,490.03

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	12,329,689.00
	Total Federally Funded salaries subject to PSERS withholding	884,763.00

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	1,416,946.89
	Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data		\$1,416,946.89

Benefits for Staff Relative to Collective
Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	2,878,527.76	200,111.56	3,078,639.32
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits	98,360.63	6,837.91	105,198.54
	275 Self-Insurance Eye Care Benefits	5,384.23	374.31	5,758.54
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$2,982,272.62	\$207,323.78	\$3,189,596.40
50 Enterprise Fund				
	211 Medical Insurance	41,367.79	2,875.84	44,243.63
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits	3,038.30	211.22	3,249.52
	275 Self-Insurance Eye Care Benefits	358.72	24.94	383.66
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$44,764.81	\$3,112.00	\$47,876.81
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		\$3,027,037.43	\$210,435.78	\$3,237,473.21

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services		734,869.68	734,869.68		812,981.57	812,981.57
2140 Psychological Services	134,655.98		134,655.98	142,753.19		142,753.19
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services		13,388.48	13,388.48		73.24	73.24
2350 Legal and Accounting Services	20,674.88	20,674.87	41,349.75	29,691.25	29,691.25	59,382.50
2420 Medical Services						
2440 Nursing Services	33,932.89	305,396.00	339,328.89	35,992.27	32,930.42	68,922.69
2700 Student Transportation Services	555,521.97	833,282.95	1,388,804.92	533,915.39	800,873.09	1,334,788.48
Total	\$744,785.72	\$1,907,611.98	\$2,652,397.70	\$742,352.10	\$1,676,549.57	\$2,418,901.67

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(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		16,229,400.00		108,488.78	3,138,000.00	190,312.00	39,820,681.12	59,486,881.90
2. Additional Debt Incurred During Year		13,175,000.00			238,000.00			13,413,000.00
3. Retirements and Repayments		15,659,200.00		38,092.15		13,857.00	601,808.00	16,312,957.15
4. Debt at End of Fiscal Year		13,745,200.00		70,396.63	3,376,000.00	176,455.00	39,218,873.12	56,586,924.75
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		13,745,200.00		70,396.63	3,376,000.00	176,455.00	39,218,873.12	56,586,924.75
7. Current Portion P&I - Due within 1 year		1,799,300.00		41,701.80			4,069,814.00	5,910,815.80
8. Interest Paid during current fiscal year		638,544.34		3,609.67				642,154.01

(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						14,965.00	1,223,318.88	1,238,283.88
2. Additional Debt Incurred During Year							211,808.00	211,808.00
3. Retirements and Repayments						1,840.00		1,840.00
4. Debt at End of Fiscal Year						13,125.00	1,435,126.88	1,448,251.88
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest						13,125.00	1,435,126.88	1,448,251.88
7. Current Portion P&I - Due within 1 year							148,926.31	148,926.31
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	886,466.32		478,157.72	1,364,624.04	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds	14,800,000.00		160,386.62	14,960,386.62	
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			\$15,686,466.32		\$638,544.34	\$16,325,010.66	

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

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Debt 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	10/2014	4,880,000.00		4,880,000.00			81,040.63
General Obligation Bonds/Notes – CIB	06/2012	85,000.00		85,000.00			1,827.50
General Obligation Bonds/Notes – CIB	09/2010	764,400.00		109,200.00	655,200.00	191,100.00	81,900.00
General Obligation Bonds/Notes – CIB	2/2020		13,175,000.00	85,000.00	13,090,000.00	1,608,200.00	153,639.59
General Obligation Bonds/Notes – CIB	1/2015	9,920,000.00		9,920,000.00			295,486.62
General Obligation Bonds/Notes – CIB	3/2005	580,000.00		580,000.00			24,650.00
Other Long Term Debt/Liabilities		108,488.78		38,092.15	70,396.63	41,701.80	3,609.67
Compensated Absences		190,312.00		13,857.00	176,455.00		
Other Post-Employment Benefits (OPEB)		3,138,000.00	238,000.00		3,376,000.00		
Net Pension Liability		39,820,681.12		601,808.00	39,218,873.12	4,069,814.00	
Totals for Debt Entered:		\$59,486,881.90	\$13,413,000.00	\$16,312,957.15	\$56,586,924.75	\$5,910,815.80	\$642,154.01

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		14,965.00		1,840.00	13,125.00		
Net Pension Liability		1,223,318.88	211,808.00		1,435,126.88	148,926.31	
Totals for Debt Entered:		\$1,238,283.88	\$211,808.00	\$1,840.00	\$1,448,251.88	\$148,926.31	

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General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,576,472.25
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	553.57
Section 1 Total	\$2,577,025.82

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities	11,621.16	1,291.00	12,912.16
4 Residential Treatment Facilities			
5 Other Local Education Agencies	64,424.58	7,158.00	71,582.58
6 Brick and Mortar Charter Schools	454,391.00		454,391.00
7 Cyber Charter Schools	1,060,245.75		1,060,245.75
8 Career and Technology Centers	296,883.78	32,987.00	329,870.78
9 Approved Private Schools	14,202.46	201,392.06	215,594.52
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers	335,548.47	37,283.00	372,831.47
13 Special Program Jointures		553.57	553.57
14 Other Tuition Not Included Elsewhere In This Section	53,139.99	5,904.00	59,043.99
Section 2 Total	\$2,290,457.19	\$286,568.63	\$2,577,025.82

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		Total
100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	447,278.00
Total Personnel Services – Salaries		\$447,278.00
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	44,708.00
220	Social Security Contributions	35,125.00
230	PSERS Retirement Contributions	363,506.00
250	Unemployment Compensation	780.00
260	Workers' Compensation	23,504.00
270	Group Insurance – Self-Insurance	3,633.00
299	All Other Employee Benefits	755.00
Total Personnel Services – Employee Benefits		\$472,011.00
400	<u>Purchased Property Services</u>	
410	Cleaning Services	20,692.35
420	Utility Services	4,257.65
Total Purchased Property Services		\$24,950.00
500	<u>Other Purchased Services</u>	
599	Other Miscellaneous Purchased Services	552,362.00
Total Other Purchased Services		\$552,362.00
600	<u>Supplies</u>	
610	General Supplies	29,207.92
620	Energy	20,692.09
630	Food	38,770.99
Total Supplies		\$88,671.00
700	<u>Property</u>	
740	Depreciation	12,173.72
Total Property		\$12,173.72
800	<u>Other Objects</u>	
890	Miscellaneous Expenditures	1,212.00
Total Other Objects		\$1,212.00
Total 3000 Operation of Non-Instructional Services		\$1,598,657.72

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Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				447,278.00
Total Personnel Services – Salaries				\$447,278.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				44,708.00
220 Social Security Contributions				35,125.00
230 PSERS Retirement Contributions				363,506.00
250 Unemployment Compensation				780.00
260 Workers' Compensation				23,504.00
270 Group Insurance – Self-Insurance				3,633.00
299 All Other Employee Benefits				755.00
Total Personnel Services – Employee Benefits				\$472,011.00
400 <u>Purchased Property Services</u>				
410 Cleaning Services				20,692.35
420 Utility Services				4,257.65
Total Purchased Property Services				\$24,950.00
500 <u>Other Purchased Services</u>				
599 Other Miscellaneous Purchased Services				552,362.00
Total Other Purchased Services				\$552,362.00
600 <u>Supplies</u>				
610 General Supplies				29,207.92
620 Energy				20,692.09
630 Food				38,770.99
Total Supplies				\$88,671.00
700 <u>Property</u>				
740 Depreciation				12,173.72
Total Property				\$12,173.72
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures				1,212.00
Total Other Objects				\$1,212.00
Total 3100 Food Services				\$1,598,657.72

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,598,657.72				1,598,657.72
Total Operation of Non-Instructional Services	\$1,598,657.72				\$1,598,657.72
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,598,657.72				\$1,598,657.72

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Beaver Falls Area SHS	649	1,776,189.05	1,171,437.61	3,935,135.68	2,595,312.66	317,320.26	209,280.02	10,004,675.28	
	Beaver Falls MS	648	1,415,967.18	368,354.42	3,137,066.39	816,086.91	252,965.80	65,807.37	6,056,248.07	
	Big Beaver EI Sch	650	1,385,961.78	414,595.90	3,070,589.62	918,534.61	247,605.26	74,068.51	6,111,355.68	
	Central EI Sch	642	1,418,534.07	519,907.66	3,142,753.32	1,151,852.16	253,424.38	92,882.70	6,579,354.29	
Total			5,996,652.08	2,474,295.59	13,285,545.01	5,481,786.34	1,071,315.70	442,038.60	28,751,633.32	