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

6/30/2023

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

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

Chief School Administrator Signature	10-31-23 Date
Jessica Dechicko Board Secretary Signature	10-31-23 Date

Gary Ceccarelli Contact Person	(724)843-3420 Ext :1203 Contact Person Telephone Number
ceccarellig@tigerweb.org Contact Person E-mail Address	(724)843-2360 Contact Person Fax Number

Printed 10/31/2023 8:14:53 AM

Audit Certification

Annual Financial Report:

For Fiscal Year Ending **6/30/2023**

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

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

Audit Certification Due:
12/31/2023

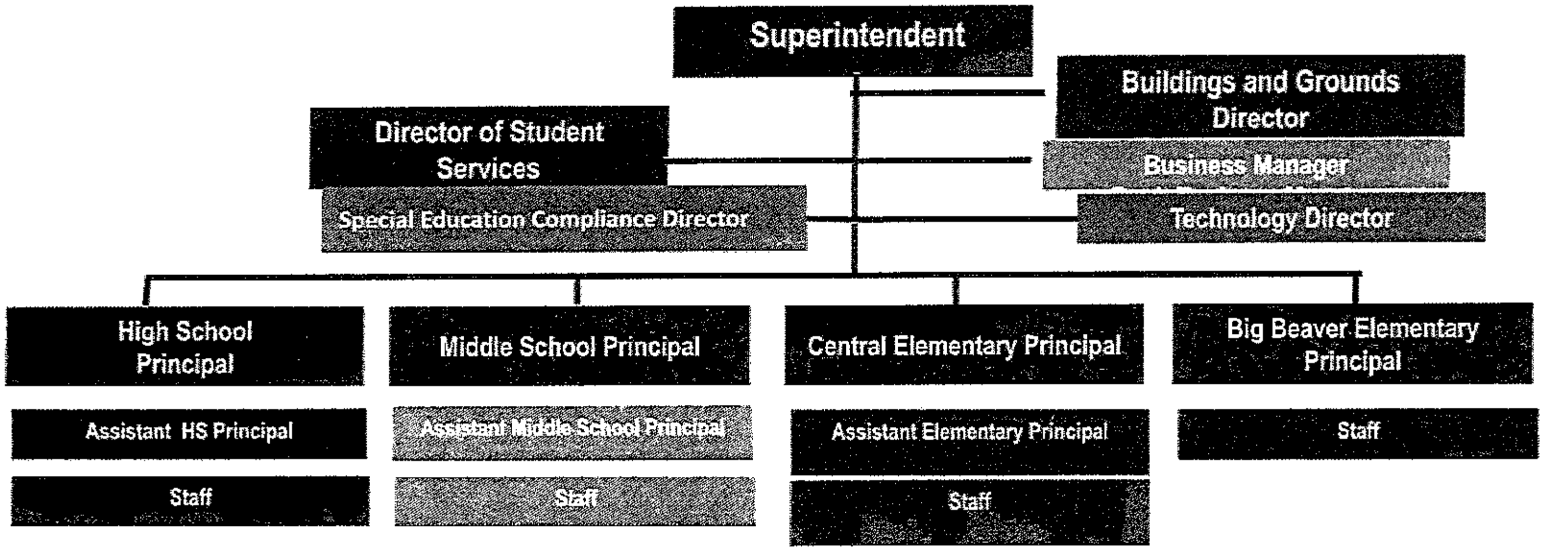
This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).

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

Chief School Administrator		Board Secretary	
[signature]	10-31-23	Jessica Dechucko	10-31-23
Signature	Date	Signature	Date

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

District Organizational Chart



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

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.

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:

Val Number	Description	Justification
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: $1,723,630.42 2700-513, PY AFR Amount: $1,499,003.54	Diesel expenditure increased for 22-23 over 21-22 due to more out of district placements resulting in additional bussing.
50380	CESE: The amount reported on Line 1 of the CESE exceeds the Governmental Fund special education expenditures in Function 1200. Please correct or provide a justification.	Line 1 of CESE includes percentage of GF Expenditure Function 1000 in addition to GF Expenditure Function 1200.
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: $8,000.00 Prior Year SESS Schedule 2350: $16,143.06	New account in 22-23 to classify exact amount instead of estimate as in 21-22.
50460	SESS - 2420 Medical Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2420: $0.00 Prior Year SESS Schedule 2420: $2,892.99	21-22 was from CARES 990, not repeated in 22-23.

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	10,244,375				
0110 Investments					
0120 Taxes Receivable	5,456,445				
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable	1,537,999				
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	21,931				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	69,766				
0190 Other Current Assets					
Total Assets	**$17,330,516**				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	**$17,330,516**				

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
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					
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					
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources					

Amounts Expressed in Whole Dollars	Total Governmental Funds
Assets And Deferred Outflows Of Resources	
Assets	
0100 Cash and Cash Equivalents	10,244,375
0110 Investments	
0120 Taxes Receivable	5,456,445
0130 Due From Other Funds	
0141 Due From Other Governments	
0142 State Revenue Receivable	
0143 Federal Revenue Receivable	
0145 Other Intergovernmental Revenue Receivable	1,537,999
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	21,931
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	69,766
0190 Other Current Assets	
Total Assets	**$17,330,516**
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	**$17,330,516**

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	121,736				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	194,721				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	3,240,994				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	255,991				
0490 Other Current Liabilities					
Total Liabilities	**$3,813,442**				
0950 Deferred Inflows of Resources	5,246,441				
Fund Balances					
0810 Nonspendable Fund Balance	69,766				
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	5,488,869				
0850 Unassigned Fund Balance	2,711,998				
Total Fund Balances	**$8,270,633**				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	**$17,330,516**				

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities					
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances					
Total Liabilities, Deferred Inflows Of Resources And Fund Balances					

Amounts Expressed in Whole Dollars	Total Governmental Funds
Liabilities And Deferred Inflows Of Resources And Fund Balances	
Liabilities	
0400 Due to Other Funds	121,736
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	194,721
0430 Contracts Payable	
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0450 Short-Term Payables	
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0462 Payroll Deductions and Withholding	
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0950 Deferred Inflows of Resources	5,246,441
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0820 Restricted Fund Balance	
0830 Committed Fund Balance	
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0850 Unassigned Fund Balance	2,711,998
Total Fund Balances	**$8,270,633**
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	**$17,330,516**

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Revenues					
6000 Revenue from Local Sources	8,969,697				
7000 Revenue from State Sources	23,063,151				
8000 Revenue from Federal Sources	4,579,368				
Total Revenues	**$36,612,216**				
Expenditures					
1000 Instruction	20,412,400				
2000 Support Services	10,801,525				
3000 Operation of Non-Instructional Services	749,111				
4000 Facilities Acquisition, Construction and Improvement Services	640,930				
5110 Debt Service	1,939,100				
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements	33,960				
Total Expenditures	**$34,577,026**				
Excess (Deficiency) Of Revenues Over Expenditures	**$2,035,190**				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Revenues					
6000 Revenue from Local Sources					
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues					
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures					
Excess (Deficiency) Of Revenues Over Expenditures					
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	Total Governmental Funds
Revenues	
6000 Revenue from Local Sources	8,969,697
7000 Revenue from State Sources	23,063,151
8000 Revenue from Federal Sources	4,579,368
Total Revenues	**$36,612,216**
Expenditures	
1000 Instruction	20,412,400
2000 Support Services	10,801,525
3000 Operation of Non-Instructional Services	749,111
4000 Facilities Acquisition, Construction and Improvement Services	640,930
5110 Debt Service	1,939,100
5130 Refund of Prior Year Revenues / Receipts	
5140 Leases and Other Right-to-Use Arrangements	33,960
Total Expenditures	**$34,577,026**
Excess (Deficiency) Of Revenues Over Expenditures	**$2,035,190**
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	
9300 Interfund Transfers - IN	
9400 Sale of or Compensation for Loss of Fixed Assets	
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
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	**$2,035,190**				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	6,235,443				
Fund Balance - End Of Year	**$8,270,633**				

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
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					
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year					
Fund Balance - End Of Year					

Amounts Expressed in Whole Dollars	Total Governmental Funds
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	**$2,035,190**
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	6,235,443
Fund Balance - End Of Year	**$8,270,633**

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	694,688			694,688	
0110 Investments					
0130 Due From Other Funds	121,736			121,736	
0141 Due From Other Governments					
0142 State Revenue Receivable	19			19	
0143 Federal Revenue Receivable	518			518	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	22,849			22,849	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	**$839,810**			**$839,810**	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	320,227			320,227	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	**$320,227**			**$320,227**	
0910 Deferred Outflows of Resources	170,225			170,225	
Total Assets And Deferred Outflows Of Resources	**$1,330,262**			**$1,330,262**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	15,320			15,320	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Current Liabilities	**$15,320**			**$15,320**	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	13,690			13,690	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability	1,055,751			1,055,751	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	**$1,069,441**			**$1,069,441**	
Total Liabilities	**$1,084,761**			**$1,084,761**	
0950 Deferred Inflows of Resources	45,912			45,912	
Net Position					
0791 Net Investment in Capital Assets	320,227			320,227	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(120,638)			(120,638)	
Total Net Position	**$199,589**			**$199,589**	
Total Liabilities And Deferred Inflows Of Resources And Net Position	**$1,330,262**			**$1,330,262**	

Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds (REP)

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues					
6600 Food Service Revenue	149,800			149,800	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	**$149,800**			**$149,800**	
Operating Expenses					
100 Personnel Services – Salaries	478,727			478,727	
200 Personnel Services – Employee Benefits	217,292			217,292	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	47,383			47,383	
500 Other Purchased Services	616,220			616,220	
600 Supplies	113,271			113,271	
740 Depreciation	21,081			21,081	
770 Amortization Expense					
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	**$1,493,974**			**$1,493,974**	
Operating Income (Loss)	**($1,344,174)**			**($1,344,174)**	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	36,329			36,329	
6830 Federal Revenue from Intermediary Sources					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	118,509			118,509	
8000 Revenue from Federal Sources	1,474,763			1,474,763	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	**$1,629,601**			**$1,629,601**	
Income (Loss) Before Contributions And Transfers	**$285,427**			**$285,427**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (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	**$285,427**			**$285,427**	
0002 Net Position - Beginning of Fiscal Year	(85,838)			(85,838)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	**$199,589**			**$199,589**	

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	149,800			149,800	
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	783,438			783,438	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	761,300			761,300	
0018 Cash Payments For Other Operating Expenses	60			60	
Net Cash Provided By (Used For) Operating Activities	**($1,394,998)**			**($1,394,998)**	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	122,963			122,963	
0023 Receipts From Federal Sources -8000	1,614,666			1,614,666	
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	**$1,737,629**			**$1,737,629**	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	213,585			213,585	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	**$213,585**			**$213,585**	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	36,329			36,329	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

0045 Loans Received (Paid)		
Net Cash Prov By (Used for) Investing Activities	**$36,329**	**$36,329**

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	592,545			592,545	
0004 Cash and Cash Equivalents Beginning of Year					
Cash and Cash Equivalents at Year End	$592,545			$592,545	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(1,344,174)			(1,344,174)	
Adjustments					
0051 Depreciation and Net Amortization	21,081			21,081	
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					
0056 (Inc) Dec in Inventories (0170)	194			194	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	21,485			21,485	
0059 Inc (Dec) in Accounts Payable (0400-0450)	15,320			15,320	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	1,950			1,950	
0065 Inc (Dec) in Net Pension Liabilities (0570)	76,046			76,046	
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	(63,984)			(63,984)	
0067 Deferred Inflows (0950)	(122,916)			(122,916)	
Total Adjustments	($50,824)			($50,824)	
Cash Provided By (Used for) Total	($1,394,998)			($1,394,998)	

COMBINED STATEMENT OF CASH FLOWS

SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Student Activity Custodial (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				61,849
0110 Investments				
0130 Due From Other Funds				
0140 Due from Other Governments, Primary Government and Component Units				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Tangible Property and Intangible Right-To-Use Assets (Net)				
Total Assets				**$61,849**
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources				**$61,849**

Amounts Expressed in Whole Dollars	Other Custodial (89)	Fiduciary Component Units (98)	Total Fiduciary Funds
Assets And Deferred Outflows Of Resources			
Assets			
0100 Cash and Cash Equivalents			61,849
0110 Investments			
0130 Due From Other Funds			
0140 Due from Other Governments, Primary Government and Component Units			
0150 Other Receivables			
0170 Inventories			
0180 Prepaid Expenses (Expenditures)			
0190 Other Current Assets			
0220 Buildings and Building Improvements (Net)			
0230 Tangible Property and Intangible Right-To-Use Assets (Net)			
Total Assets			**$61,849**
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			**$61,849**

Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Student Activity Custodial (81)
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)				61,849
0799 Unrestricted Net Position				
Total Net Position				**$61,849**
Total Liabilities, Deferred Inflows Of Resources And Net Position				**$61,849**

Amounts Expressed in Whole Dollars	Other Custodial (89)	Fiduciary Component Units (98)	Total Fiduciary Funds
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)			61,849
0799 Unrestricted Net Position			
Total Net Position			**$61,849**
Total Liabilities, Deferred Inflows Of Resources And Net Position			**$61,849**

Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Student Activity Custodial (81)	Other Custodial (89)	Fiduciary Component Units (98)
Additions						
0091 Gifts and Contributions				114,830		
0095 Net Investment Earnings						
0092 Other Additions						
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				117,044		
Change In Net Position				**($2,214)**		
0006 Net Position – Beginning of Fiscal Year				64,063		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				**$61,849**		

Amounts Expressed in Whole Dollars	Total Fiduciary Funds
Additions	
0091 Gifts and Contributions	114,830
0095 Net Investment Earnings	
0092 Other Additions	
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	117,044
Change In Net Position	**($2,214)**
0006 Net Position – Beginning of Fiscal Year	64,063
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	**$61,849**

	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	6,007,144.75			6,007,144.75
6113 Public Utility Realty Taxes	7,939.78			7,939.78
6114 Payments in Lieu of Current Taxes - State / Local	46,533.18			46,533.18
6120 Current Per Capita Taxes, Section 679	17,069.74			17,069.74
6141 Current Act 511 Per Capita Taxes	17,069.72			17,069.72
6143 Current Act 511 Local Services Taxes	22,295.59			22,295.59
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	3,755.82			3,755.82
6151 Current Act 511 Earned Income Taxes	1,150,757.46			1,150,757.46
6153 Current Act 511 Real Estate Transfer Taxes	171,767.35			171,767.35
6157 Current Act 511 Mercantile Taxes	100,228.55			100,228.55
6411 Delinquent Real Estate Taxes	33,765.40			33,765.40
6412 Delinquent Interim Real Estate Taxes	599,631.32			599,631.32
6451 Delinquent Act 511 Earned Income Taxes	5,938.46			5,938.46
6500 Earnings on Investments	347,783.23			
6700 Revenues from LEA Activities	56,486.00			
6832 Federal IDEA Revenue Received as Pass Through	356,075.59			
6910 Rentals	1.00			
6941 Regular Day School Tuition	2,014.30			
6999 Other Revenues Not Specified Above	23,439.48			
TOTAL Revenue from Local Sources	**$8,969,696.72**			**$8,183,897.12**

	Revenue Reported In Current Year
Revenue from State Sources	
7111 Basic Education Funding-Formula	12,926,445.40
7112 Basic Education Funding-Social Security	658,152.67
7120 Level Up Supplement	738,537.51
7160 Tuition for Orphans Subsidy	11,832.98
7240 Driver Education - Student	335.00
7271 Special Education funds for School-Aged Pupils	1,795,596.24
7292 Pre-K Counts	400,000.00
7311 Pupil Transportation Subsidy	931,032.69
7312 Nonpublic and Charter School Pupil Transportation Subsidy	49,280.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	390,144.65
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,892.85
7340 State Property Tax Reduction Allocation	1,254,099.57
7369 Other Safe School Grants	60,000.00
7505 Ready to Learn Block Grant	384,341.00
7820 State Share of Retirement Contributions	3,426,460.85
TOTAL Revenue from State Sources	**$23,063,151.41**

	Revenue Reported In Current Year	
Revenue from Federal Sources		
8110 Payments for Federally Impacted Areas	20,399.00	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	905,445.15	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	84,425.00	
8517 Title IV - 21st Century Schools	71,255.72	
8732 ARRA - Qualified School Construction Bonds (QSCB)	74,950.76	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,711,523.39	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	932,482.44	
8747 ARP ECF - Emergency Connectivity Fund	208,667.50	
8751 ARP ESSER Learning Loss	131,490.79	
8752 ARP ESSER Summer Programs	50,749.69	
8753 ARP ESSER Afterschool Programs	15,246.99	
8755 ARP ESSER Emergency Relief for Other Educational Entities	39,844.00	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	293,150.79	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	39,737.22	
TOTAL Revenue from Federal Sources	**$4,579,368.44**	
TOTAL FROM ALL SOURCES	**$36,612,216.57**	**$8,183,897.12**

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	6,007,144.75					
6113 Public Utility Realty Taxes	7,939.78					
6114 Payments in Lieu of Current Taxes - State / Local	46,533.18					
6120 Current Per Capita Taxes, Section 679	17,069.74					
6141 Current Act 511 Per Capita Taxes	17,069.72					
6143 Current Act 511 Local Services Taxes	22,295.59					
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	3,755.82					
6151 Current Act 511 Earned Income Taxes	1,150,757.46					
6153 Current Act 511 Real Estate Transfer Taxes	171,767.35					
6157 Current Act 511 Mercantile Taxes	100,228.55					
6411 Delinquent Real Estate Taxes	33,765.40					
6412 Delinquent Interim Real Estate Taxes	599,631.32					
6451 Delinquent Act 511 Earned Income Taxes	5,938.46					
6500 Earnings on Investments	347,783.23					
6700 Revenues from LEA Activities	56,486.00					
6832 Federal IDEA Revenue Received as Pass Through	356,075.59					
6910 Rentals	1.00					
6941 Regular Day School Tuition	2,014.30					
6999 Other Revenues Not Specified Above	23,439.48					
6000 Total Revenue from Local Sources	**$8,969,696.72**					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	12,926,445.40					
7112 Basic Education Funding-Social Security	658,152.67					
7120 Level Up Supplement	738,537.51					
7160 Tuition for Orphans Subsidy	11,832.98					
7240 Driver Education - Student	335.00					
7271 Special Education funds for School-Aged Pupils	1,795,596.24					
7292 Pre-K Counts	400,000.00					
7311 Pupil Transportation Subsidy	931,032.69					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	49,280.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	390,144.65					
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,892.85					
7340 State Property Tax Reduction Allocation	1,254,099.57					
7369 Other Safe School Grants	60,000.00					
7505 Ready to Learn Block Grant	384,341.00					

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					6,007,144.75
6113 Public Utility Realty Taxes					7,939.78
6114 Payments in Lieu of Current Taxes - State / Local					46,533.18
6120 Current Per Capita Taxes, Section 679					17,069.74
6141 Current Act 511 Per Capita Taxes					17,069.72
6143 Current Act 511 Local Services Taxes					22,295.59
6146 Current Act 511 Mechanical Device Taxes - Flat Rate					3,755.82
6151 Current Act 511 Earned Income Taxes					1,150,757.46
6153 Current Act 511 Real Estate Transfer Taxes					171,767.35
6157 Current Act 511 Mercantile Taxes					100,228.55
6411 Delinquent Real Estate Taxes					33,765.40
6412 Delinquent Interim Real Estate Taxes					599,631.32
6451 Delinquent Act 511 Earned Income Taxes					5,938.46
6500 Earnings on Investments					347,783.23
6700 Revenues from LEA Activities					56,486.00
6832 Federal IDEA Revenue Received as Pass Through					356,075.59
6910 Rentals					1.00
6941 Regular Day School Tuition					2,014.30
6999 Other Revenues Not Specified Above					23,439.48
6000 Total Revenue from Local Sources					**$8,969,696.72**
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					12,926,445.40
7112 Basic Education Funding-Social Security					658,152.67
7120 Level Up Supplement					738,537.51
7160 Tuition for Orphans Subsidy					11,832.98
7240 Driver Education - Student					335.00
7271 Special Education funds for School-Aged Pupils					1,795,596.24
7292 Pre-K Counts					400,000.00
7311 Pupil Transportation Subsidy					931,032.69
7312 Nonpublic and Charter School Pupil Transportation Subsidy					49,280.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					390,144.65
7330 Health Services (Medical, Dental, Nurse, Act 25)					36,892.85
7340 State Property Tax Reduction Allocation					1,254,099.57
7369 Other Safe School Grants					60,000.00
7505 Ready to Learn Block Grant					384,341.00

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	3,426,460.85					
7000 Total Revenue from State Sources	**$23,063,151.41**					
8000 Revenue from Federal Sources						
8110 Payments for Federally Impacted Areas	20,399.00					
8514 Title I - Improving the Academic Achievement of the Disadvantaged	905,445.15					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	84,425.00					
8517 Title IV - 21st Century Schools	71,255.72					
8732 ARRA - Qualified School Construction Bonds (QSCB)	74,950.76					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,711,523.39					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	932,482.44					
8747 ARP ECF - Emergency Connectivity Fund	208,667.50					
8751 ARP ESSER Learning Loss	131,490.79					
8752 ARP ESSER Summer Programs	50,749.69					
8753 ARP ESSER Afterschool Programs	15,246.99					
8755 ARP ESSER Emergency Relief for Other Educational Entities	39,844.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	293,150.79					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	39,737.22					
8000 Total Revenue from Federal Sources	**$4,579,368.44**					
Total From All Sources	**$36,612,216.57**					

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					3,426,460.85
7000 Total Revenue from State Sources					**$23,063,151.41**
8000 Revenue from Federal Sources					
8110 Payments for Federally Impacted Areas					20,399.00
8514 Title I - Improving the Academic Achievement of the Disadvantaged					905,445.15
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					84,425.00
8517 Title IV - 21st Century Schools					71,255.72
8732 ARRA - Qualified School Construction Bonds (QSCB)					74,950.76
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					1,711,523.39
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					932,482.44
8747 ARP ECF - Emergency Connectivity Fund					208,667.50
8751 ARP ESSER Learning Loss					131,490.79
8752 ARP ESSER Summer Programs					50,749.69
8753 ARP ESSER Afterschool Programs					15,246.99
8755 ARP ESSER Emergency Relief for Other Educational Entities					39,844.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					293,150.79
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					39,737.22
8000 Total Revenue from Federal Sources					**$4,579,368.44**
Total From All Sources					**$36,612,216.57**

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
Revenue from Local Sources	8,969,696.72					
Revenue from State Sources	23,063,151.41					
Revenue from Federal Sources	4,579,368.44					
Total From All Sources	**$36,612,216.57**					

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
Revenue from Local Sources					8,969,696.72
Revenue from State Sources					23,063,151.41
Revenue from Federal Sources					4,579,368.44
Total From All Sources					**$36,612,216.57**

General Fund (10)

1000 Instruction	**Total**
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	8,699,178.10
Total Personnel Services – Salaries	**$8,699,178.10**
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	2,385,792.62
220 Social Security Contributions	652,536.39
230 PSERS Retirement Contributions	3,039,215.88
260 Workers' Compensation	30,500.00
270 Group Insurance – Self-Insurance	93,301.76
299 All Other Employee Benefits	100,347.50
Total Personnel Services – Employee Benefits	**$6,301,694.15**
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	1,421,478.48
323 Professional Educational Services – Other Educational Agencies	54,953.11
330 Other Professional Services	353,410.09
340 Technical Services	(150.00)
Total Purchased Professional and Technical Services	**$1,829,691.68**
400 Purchased Property Services	
410 Cleaning Services	706.30
430 Repairs and Maintenance Services	120.00
Total Purchased Property Services	**$826.30**
500 Other Purchased Services	
561 Tuition To Other School Districts Within the State	207,864.68
562 Tuition To Pennsylvania Charter Schools	1,894,560.13
563 Tuition To Nonpublic Schools	488,607.55
564 Tuition To Career and Technology Centers	344,087.18
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	69,813.15
580 Travel	1,129.34
Total Other Purchased Services	**$3,006,062.03**
600 Supplies	
610 General Supplies	543,869.96
Total Supplies	**$543,869.96**
800 Other Objects	
810 Dues and Fees	31,077.52
Total Other Objects	**$31,077.52**
Total 1000 Instruction	**$20,412,399.74**

General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,625,025.07	2,182,654.98	1,725,858.38	6,533,538.43
Total Personnel Services – Salaries	**$2,625,025.07**	**$2,182,654.98**	**$1,725,858.38**	**$6,533,538.43**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	875,943.16	501,692.83	473,438.00	1,851,073.99
220 Social Security Contributions	227,887.56	133,626.15	129,541.50	491,055.21
230 PSERS Retirement Contributions	1,058,617.21	623,978.20	605,388.61	2,287,984.02
260 Workers' Compensation	10,500.00	8,000.00		18,500.00
270 Group Insurance – Self-Insurance	37,109.22	30,617.54		67,726.76
299 All Other Employee Benefits	50,173.75	50,173.75		100,347.50
Total Personnel Services – Employee Benefits	**$2,260,230.90**	**$1,348,088.47**	**$1,208,368.11**	**$4,816,687.48**
300 Purchased Professional and Technical Services				
330 Other Professional Services			8,000.00	8,000.00
Total Purchased Professional and Technical Services			**$8,000.00**	**$8,000.00**
400 Purchased Property Services				
410 Cleaning Services		706.30		706.30
430 Repairs and Maintenance Services		120.00		120.00
Total Purchased Property Services		**$826.30**		**$826.30**
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	47,621.36	149,794.77		197,416.13
562 Tuition To Pennsylvania Charter Schools	(1,663.31)	1,896,223.44		1,894,560.13
580 Travel	611.73			611.73
Total Other Purchased Services	**$46,569.78**	**$2,046,018.21**		**$2,092,587.99**
600 Supplies				
610 General Supplies	21,497.78	34,793.51	299,762.73	356,054.02
Total Supplies	**$21,497.78**	**$34,793.51**	**$299,762.73**	**$356,054.02**
800 Other Objects				
810 Dues and Fees	273.00	1,915.07		2,188.07
Total Other Objects	**$273.00**	**$1,915.07**		**$2,188.07**
Total 1100 Regular Programs – Elementary / Secondary	**$4,953,596.53**	**$5,614,296.54**	**$3,241,989.22**	**$13,809,882.29**

General Fund (10)

1110 Regular Programs	**Elementary**	**Secondary**	**Federal**	**Total**
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,625,025.07	2,182,654.98	1,090,046.98	5,897,727.03
Total Personnel Services – Salaries	**$2,625,025.07**	**$2,182,654.98**	**$1,090,046.98**	**$5,897,727.03**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	875,943.16	501,692.83	275,417.00	1,653,052.99
220 Social Security Contributions	227,887.56	133,626.15	81,886.00	443,399.71
230 PSERS Retirement Contributions	1,058,617.21	623,978.20	382,189.16	2,064,784.57
260 Workers' Compensation	10,500.00	8,000.00		18,500.00
270 Group Insurance – Self-Insurance	37,109.22	30,617.54		67,726.76
299 All Other Employee Benefits	50,173.75	50,173.75		100,347.50
Total Personnel Services – Employee Benefits	**$2,260,230.90**	**$1,348,088.47**	**$739,492.16**	**$4,347,811.53**
300 Purchased Professional and Technical Services				
330 Other Professional Services			8,000.00	8,000.00
Total Purchased Professional and Technical Services			**$8,000.00**	**$8,000.00**
400 Purchased Property Services				
410 Cleaning Services		706.30		706.30
430 Repairs and Maintenance Services		120.00		120.00
Total Purchased Property Services		**$826.30**		**$826.30**
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	47,621.36	149,794.77		197,416.13
562 Tuition To Pennsylvania Charter Schools	(1,663.31)	1,896,223.44		1,894,560.13
580 Travel	611.73			611.73
Total Other Purchased Services	**$46,569.78**	**$2,046,018.21**		**$2,092,587.99**
600 Supplies				
610 General Supplies	21,497.78	34,793.51	299,762.73	356,054.02
Total Supplies	**$21,497.78**	**$34,793.51**	**$299,762.73**	**$356,054.02**
800 Other Objects				
810 Dues and Fees	273.00	1,915.07		2,188.07
Total Other Objects	**$273.00**	**$1,915.07**		**$2,188.07**
Total 1110 Regular Programs	**$4,953,596.53**	**$5,614,296.54**	**$2,137,301.87**	**$12,705,194.94**

General Fund (10)

1190 Federally-Funded Regular Programs	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			635,811.40	635,811.40
Total Personnel Services – Salaries			**$635,811.40**	**$635,811.40**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			198,021.00	198,021.00
220 Social Security Contributions			47,655.50	47,655.50
230 PSERS Retirement Contributions			223,199.45	223,199.45
Total Personnel Services – Employee Benefits			**$468,875.95**	**$468,875.95**
Total 1190 Federally-Funded Regular Programs			**$1,104,687.35**	**$1,104,687.35**

General Fund (10)

1200 Special Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,056,320.79	495,117.11		1,551,437.90
Total Personnel Services – Salaries	**$1,056,320.79**	**$495,117.11**		**$1,551,437.90**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	247,834.59	163,083.84		410,918.43
220 Social Security Contributions	80,668.15	37,177.04		117,845.19
230 PSERS Retirement Contributions	379,333.17	174,579.80		553,912.97
260 Workers' Compensation	5,000.00	5,000.00	1,000.00	11,000.00
270 Group Insurance – Self-Insurance	13,537.50	10,537.50		24,075.00
Total Personnel Services – Employee Benefits	**$726,373.41**	**$390,378.18**	**$1,000.00**	**$1,117,751.59**
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	681,465.19	740,013.29		1,421,478.48
323 Professional Educational Services – Other Educational Agencies	(106.40)		55,059.51	54,953.11
330 Other Professional Services	183,915.22	4,202.50		188,117.72
Total Purchased Professional and Technical Services	**$865,274.01**	**$744,215.79**	**$55,059.51**	**$1,664,549.31**
500 Other Purchased Services				
563 Tuition To Nonpublic Schools	19,751.34	328,265.01		348,016.35
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		69,813.15		69,813.15
580 Travel	505.16	12.45		517.61
Total Other Purchased Services	**$20,256.50**	**$398,090.61**		**$418,347.11**
600 Supplies				
610 General Supplies	25,522.47	21,342.68	5,328.36	52,193.51
Total Supplies	**$25,522.47**	**$21,342.68**	**$5,328.36**	**$52,193.51**
800 Other Objects				
810 Dues and Fees	12,192.32	16,697.13		28,889.45
Total Other Objects	**$12,192.32**	**$16,697.13**		**$28,889.45**
Total 1200 Special Programs – Elementary / Secondary	**$2,705,939.50**	**$2,065,841.50**	**$61,387.87**	**$4,833,168.87**

General Fund (10)

1210 Life Skills Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	51,032.16	160,647.27		211,679.43
Total Personnel Services – Salaries	**$51,032.16**	**$160,647.27**		**$211,679.43**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	21,369.50	50,946.50		72,316.00
220 Social Security Contributions	3,794.12	12,132.34		15,926.46
230 PSERS Retirement Contributions	17,993.94	56,644.27		74,638.21
260 Workers' Compensation	500.00	1,500.00		2,000.00
270 Group Insurance – Self-Insurance	725.00	2,175.00		2,900.00
Total Personnel Services – Employee Benefits	**$44,382.56**	**$123,398.11**		**$167,780.67**
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	640,694.74	640,694.74		1,281,389.48
330 Other Professional Services	4,202.50	4,202.50		8,405.00
Total Purchased Professional and Technical Services	**$644,897.24**	**$644,897.24**		**$1,289,794.48**
600 Supplies				
610 General Supplies	709.37	(255.43)		453.94
Total Supplies	**$709.37**	**($255.43)**		**$453.94**
Total 1210 Life Skills Support	**$741,021.33**	**$928,687.19**		**$1,669,708.52**

General Fund (10)

1220 Sensory Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	72,358.00			72,358.00
Total Personnel Services – Salaries	**$72,358.00**			**$72,358.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	22,994.00	87.00		23,081.00
220 Social Security Contributions	7,581.90			7,581.90
230 PSERS Retirement Contributions	34,697.50			34,697.50
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	**$68,098.40**	**$1,512.00**		**$69,610.40**
600 Supplies				
610 General Supplies	1,384.60			1,384.60
Total Supplies	**$1,384.60**			**$1,384.60**
800 Other Objects				
810 Dues and Fees	148.32			148.32
Total Other Objects	**$148.32**			**$148.32**
Total 1220 Sensory Support	**$141,989.32**	**$1,512.00**		**$143,501.32**

General Fund (10)

1230 Emotional Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	216,662.98	106,468.29		323,131.27
Total Personnel Services – Salaries	**$216,662.98**	**$106,468.29**		**$323,131.27**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	55,616.00	15,449.00		71,065.00
220 Social Security Contributions	16,019.30	7,928.88		23,948.18
230 PSERS Retirement Contributions	76,395.28	37,540.81		113,936.09
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	**$151,180.58**	**$62,668.69**		**$213,849.27**
500 Other Purchased Services				
563 Tuition To Nonpublic Schools	19,751.34	328,265.01		348,016.35
Total Other Purchased Services	**$19,751.34**	**$328,265.01**		**$348,016.35**
Total 1230 Emotional Support	**$387,594.90**	**$497,401.99**		**$884,996.89**

General Fund (10)

1240 Academic Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	716,267.65	228,001.55		944,269.20
Total Personnel Services – Salaries	**$716,267.65**	**$228,001.55**		**$944,269.20**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	147,855.09	96,601.34		244,456.43
220 Social Security Contributions	53,272.83	17,115.82		70,388.65
230 PSERS Retirement Contributions	250,246.45	80,394.72		330,641.17
260 Workers' Compensation	2,500.00	1,500.00	1,000.00	5,000.00
270 Group Insurance – Self-Insurance	8,837.50	7,187.50		16,025.00
Total Personnel Services – Employee Benefits	**$462,711.87**	**$202,799.38**	**$1,000.00**	**$666,511.25**
500 Other Purchased Services				
580 Travel	505.16	12.45		517.61
Total Other Purchased Services	**$505.16**	**$12.45**		**$517.61**
600 Supplies				
610 General Supplies	23,428.50	21,598.11	5,328.36	50,354.97
Total Supplies	**$23,428.50**	**$21,598.11**	**$5,328.36**	**$50,354.97**
800 Other Objects				
810 Dues and Fees	12,044.00	16,697.13		28,741.13
Total Other Objects	**$12,044.00**	**$16,697.13**		**$28,741.13**
Total 1240 Academic Support	**$1,214,957.18**	**$469,108.62**	**$6,328.36**	**$1,690,394.16**

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	601,877.78	228,001.55		829,879.33
Total Personnel Services – Salaries	**$601,877.78**	**$228,001.55**		**$829,879.33**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	120,777.67	79,801.34		200,579.01
220 Social Security Contributions	44,704.44	17,115.82		61,820.26
230 PSERS Retirement Contributions	210,335.85	80,394.72		290,730.57
260 Workers' Compensation	1,500.00	500.00	1,000.00	3,000.00
270 Group Insurance – Self-Insurance	7,387.50	7,137.50		14,525.00
Total Personnel Services – Employee Benefits	**$384,705.46**	**$184,949.38**	**$1,000.00**	**$570,654.84**
600 Supplies				
610 General Supplies	23,079.71	21,814.93	5,328.36	50,223.00
Total Supplies	**$23,079.71**	**$21,814.93**	**$5,328.36**	**$50,223.00**
Total 1241 Learning Support – Public	**$1,009,662.95**	**$434,765.86**	**$6,328.36**	**$1,450,757.17**

General Fund (10)

1243 Gifted Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	114,389.87			114,389.87
Total Personnel Services – Salaries	**$114,389.87**			**$114,389.87**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	27,077.42	16,800.00		43,877.42
220 Social Security Contributions	8,568.39			8,568.39
230 PSERS Retirement Contributions	39,910.60			39,910.60
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	**$78,006.41**	**$17,850.00**		**$95,856.41**
500 Other Purchased Services				
580 Travel	505.16	12.45		517.61
Total Other Purchased Services	**$505.16**	**$12.45**		**$517.61**
600 Supplies				
610 General Supplies	348.79	(216.82)		131.97
Total Supplies	**$348.79**	**($216.82)**		**$131.97**
800 Other Objects				
810 Dues and Fees	12,044.00	16,697.13		28,741.13
Total Other Objects	**$12,044.00**	**$16,697.13**		**$28,741.13**
Total 1243 Gifted Support	**$205,294.23**	**$34,342.76**		**$239,636.99**

General Fund (10)

1260 Physical Support	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
330 Other Professional Services	179,712.72			179,712.72
Total Purchased Professional and Technical Services	**$179,712.72**			**$179,712.72**
Total 1260 Physical Support	**$179,712.72**			**$179,712.72**

General Fund (10)

1270 Multi-Handicapped Support	**Elementary**	**Secondary**	**Federal**	**Total**
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	40,770.45	99,318.55		140,089.00
323 Professional Educational Services – Other Educational Agencies	(106.40)		55,059.51	54,953.11
Total Purchased Professional and Technical Services	**$40,664.05**	**$99,318.55**	**$55,059.51**	**$195,042.11**
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		8,410.14		8,410.14
Total Other Purchased Services		**$8,410.14**		**$8,410.14**
Total 1270 Multi-Handicapped Support	**$40,664.05**	**$107,728.69**	**$55,059.51**	**$203,452.25**

General Fund (10)

1290 Special Programs - Other Support	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		61,403.01		61,403.01
Total Other Purchased Services		**$61,403.01**		**$61,403.01**
Total 1290 Special Programs - Other Support		**$61,403.01**		**$61,403.01**

General Fund (10)

1300 Vocational Education	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		255,670.00		255,670.00
Total Personnel Services – Salaries		**$255,670.00**		**$255,670.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		40,996.00		40,996.00
220 Social Security Contributions		19,517.18		19,517.18
230 PSERS Retirement Contributions		90,149.18		90,149.18
260 Workers' Compensation		1,000.00		1,000.00
270 Group Insurance – Self-Insurance		1,500.00		1,500.00
Total Personnel Services – Employee Benefits		**$153,162.36**		**$153,162.36**
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		344,087.18		344,087.18
Total Other Purchased Services		**$344,087.18**		**$344,087.18**
600 Supplies				
610 General Supplies		13,668.93		13,668.93
Total Supplies		**$13,668.93**		**$13,668.93**
Total 1300 Vocational Education		**$766,588.47**		**$766,588.47**

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		136,281.00		136,281.00
Total Personnel Services – Salaries		**$136,281.00**		**$136,281.00**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		10,210.44		10,210.44
230 PSERS Retirement Contributions		48,055.81		48,055.81
Total Personnel Services – Employee Benefits		**$58,266.25**		**$58,266.25**
300 Purchased Professional and Technical Services				
330 Other Professional Services			118,206.06	118,206.06
340 Technical Services		(150.00)		(150.00)
Total Purchased Professional and Technical Services		**($150.00)**	**$118,206.06**	**$118,056.06**
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		10,448.55		10,448.55
563 Tuition To Nonpublic Schools		140,591.20		140,591.20
Total Other Purchased Services		**$151,039.75**		**$151,039.75**
600 Supplies				
610 General Supplies		220.15	15,349.70	15,569.85
Total Supplies		**$220.15**	**$15,349.70**	**$15,569.85**
Total 1400 Other Instructional Programs – Elementary / Secondary		**$345,657.15**	**$133,555.76**	**$479,212.91**

General Fund (10)

1410 Drivers' Education	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		6,000.00		6,000.00
Total Personnel Services – Salaries		**$6,000.00**		**$6,000.00**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		454.80		454.80
230 PSERS Retirement Contributions		2,115.60		2,115.60
Total Personnel Services – Employee Benefits		**$2,570.40**		**$2,570.40**
300 Purchased Professional and Technical Services				
330 Other Professional Services			118,206.06	118,206.06
340 Technical Services		(150.00)		(150.00)
Total Purchased Professional and Technical Services		**($150.00)**	**$118,206.06**	**$118,056.06**
600 Supplies				
610 General Supplies		53.80	15,349.70	15,403.50
Total Supplies		**$53.80**	**$15,349.70**	**$15,403.50**
Total 1410 Drivers' Education		**$8,474.20**	**$133,555.76**	**$142,029.96**

General Fund (10)

1440 Alternative Regular Education Programs	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		130,281.00		130,281.00
Total Personnel Services – Salaries		**$130,281.00**		**$130,281.00**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		9,755.64		9,755.64
230 PSERS Retirement Contributions		45,940.21		45,940.21
Total Personnel Services – Employee Benefits		**$55,695.85**		**$55,695.85**
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		10,448.55		10,448.55
563 Tuition To Nonpublic Schools		140,591.20		140,591.20
Total Other Purchased Services		**$151,039.75**		**$151,039.75**
600 Supplies				
610 General Supplies		166.35		166.35
Total Supplies		**$166.35**		**$166.35**
Total 1440 Alternative Regular Education Programs		**$337,182.95**		**$337,182.95**

General Fund (10)

1441 Adjudicated / Court-Placed Programs	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		10,448.55		10,448.55
Total Other Purchased Services		**$10,448.55**		**$10,448.55**
Total 1441 Adjudicated / Court-Placed Programs		**$10,448.55**		**$10,448.55**

General Fund (10)

1442 Alternative Education Programs	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		130,281.00		130,281.00
Total Personnel Services – Salaries		**$130,281.00**		**$130,281.00**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		9,755.64		9,755.64
230 PSERS Retirement Contributions		45,940.21		45,940.21
Total Personnel Services – Employee Benefits		**$55,695.85**		**$55,695.85**
500 Other Purchased Services				
563 Tuition To Nonpublic Schools		140,591.20		140,591.20
Total Other Purchased Services		**$140,591.20**		**$140,591.20**
600 Supplies				
610 General Supplies		166.35		166.35
Total Supplies		**$166.35**		**$166.35**
Total 1442 Alternative Education Programs		**$326,734.40**		**$326,734.40**

General Fund (10)

1500 Nonpublic School Programs	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
330 Other Professional Services			39,086.31	39,086.31
Total Purchased Professional and Technical Services			**$39,086.31**	**$39,086.31**
600 Supplies				
610 General Supplies			39,943.11	39,943.11
Total Supplies			**$39,943.11**	**$39,943.11**
Total 1500 Nonpublic School Programs			**$79,029.42**	**$79,029.42**

General Fund (10)

1800 Pre-Kindergarten	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				222,250.77
Total Personnel Services – Salaries				**$222,250.77**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				82,804.20
220 Social Security Contributions				13,908.37
230 PSERS Retirement Contributions				59,113.90
Total Personnel Services – Employee Benefits				**$155,826.47**
600 Supplies				
610 General Supplies				66,440.54
Total Supplies				**$66,440.54**
Total 1800 Pre-Kindergarten				**$444,517.78**

General Fund (10)

1801 Pre-K Instruction	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				222,250.77
Total Personnel Services – Salaries				**$222,250.77**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				82,804.20
220 Social Security Contributions				13,908.37
230 PSERS Retirement Contributions				59,113.90
Total Personnel Services – Employee Benefits				**$155,826.47**
600 Supplies				
610 General Supplies				66,440.54
Total Supplies				**$66,440.54**
Total 1801 Pre-K Instruction				**$444,517.78**

General Fund (10)

2000 Support Services

	Total
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	3,900,083.44
Total Personnel Services – Salaries	**$3,900,083.44**
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	1,073,974.20
220 Social Security Contributions	300,494.40
230 PSERS Retirement Contributions	1,358,904.78
240 Tuition Reimbursement	15,572.75
250 Unemployment Compensation	(9.40)
260 Workers' Compensation	7,500.00
270 Group Insurance – Self-Insurance	43,538.98
299 All Other Employee Benefits	591.67
Total Personnel Services – Employee Benefits	**$2,800,567.38**
300 Purchased Professional and Technical Services	
310 Official / Administrative Services	41,427.13
330 Other Professional Services	261,686.55
340 Technical Services	63,730.54
Total Purchased Professional and Technical Services	**$366,844.22**
400 Purchased Property Services	
410 Cleaning Services	47,066.98
420 Utility Services	84,225.65
430 Repairs and Maintenance Services	175,852.38
440 Rentals	15,924.00
460 Extermination Services	8,569.50
Total Purchased Property Services	**$331,638.51**
500 Other Purchased Services	
513 Contracted Carriers	1,723,630.42
516 Student Transportation Services From the IU	9,136.88
523 General Property and Liability Insurance	88,074.00
530 Communications	71,936.76
549 Other Advertising/Public Relations	13,125.53
550 Printing and Binding	1,891.98
580 Travel	13,071.53
595 IU Payments By Withholding	7,200.01
Total Other Purchased Services	**$1,928,067.11**
600 Supplies	
610 General Supplies	882,979.54
620 Energy	501,474.47
Total Supplies	**$1,384,454.01**
700 Property	
752 Capital Equipment – Original and Additional	629.99
762 Capitalized Equipment - Replacement	63,710.37
Total Property	**$64,340.36**

	Total
General Fund (10)	
2000 Support Services	
800 Other Objects	
810 Dues and Fees	25,529.74
Total Other Objects	**$25,529.74**
Total 2000 Support Services	**$10,801,524.77**

General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	209,032.02	265,283.21	479,974.42	954,289.65
Total Personnel Services – Salaries	**$209,032.02**	**$265,283.21**	**$479,974.42**	**$954,289.65**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	10,025.00	54,383.00	50,964.33	115,372.33
220 Social Security Contributions	14,242.76	21,565.83	35,807.98	71,616.57
230 PSERS Retirement Contributions	64,230.73	98,922.78	168,921.85	332,075.36
260 Workers' Compensation	500.00	1,000.00		1,500.00
270 Group Insurance – Self-Insurance	1,125.00	3,275.00		4,400.00
Total Personnel Services – Employee Benefits	**$90,123.49**	**$179,146.61**	**$255,694.16**	**$524,964.26**
300 Purchased Professional and Technical Services				
330 Other Professional Services			29,940.00	29,940.00
Total Purchased Professional and Technical Services			**$29,940.00**	**$29,940.00**
500 Other Purchased Services				
580 Travel	129.50	1,251.80		1,381.30
Total Other Purchased Services	**$129.50**	**$1,251.80**		**$1,381.30**
600 Supplies				
610 General Supplies	1,216.03	5,090.56		6,306.59
Total Supplies	**$1,216.03**	**$5,090.56**		**$6,306.59**
800 Other Objects				
810 Dues and Fees	110.00	294.00		404.00
Total Other Objects	**$110.00**	**$294.00**		**$404.00**
Total 2100 Support Services – Students	**$300,611.04**	**$451,066.18**	**$765,608.58**	**$1,517,285.80**

General Fund (10)

2110 Supervision of Student Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	145,479.82	145,479.82	49,263.50	340,223.14
Total Personnel Services – Salaries	**$145,479.82**	**$145,479.82**	**$49,263.50**	**$340,223.14**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,261.00	1,261.00	7,815.00	10,337.00
220 Social Security Contributions	11,085.59	11,085.59	3,728.66	25,899.84
230 PSERS Retirement Contributions	49,780.18	49,780.18	17,370.42	116,930.78
270 Group Insurance – Self-Insurance	25.00	25.00		50.00
Total Personnel Services – Employee Benefits	**$62,151.77**	**$62,151.77**	**$28,914.08**	**$153,217.62**
300 Purchased Professional and Technical Services				
330 Other Professional Services			29,940.00	29,940.00
Total Purchased Professional and Technical Services			**$29,940.00**	**$29,940.00**
500 Other Purchased Services				
580 Travel		571.61		571.61
Total Other Purchased Services		**$571.61**		**$571.61**
600 Supplies				
610 General Supplies	(143.47)	(143.47)		(286.94)
Total Supplies	**($143.47)**	**($143.47)**		**($286.94)**
Total 2110 Supervision of Student Services	**$207,488.12**	**$208,059.73**	**$108,117.58**	**$523,665.43**

General Fund (10)

2111 Supervision of Student Services – Head of Component	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	145,479.82	145,479.82	49,263.50	340,223.14
Total Personnel Services – Salaries	**$145,479.82**	**$145,479.82**	**$49,263.50**	**$340,223.14**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,261.00	1,261.00	7,815.00	10,337.00
220 Social Security Contributions	11,085.59	11,085.59	3,728.66	25,899.84
230 PSERS Retirement Contributions	49,780.18	49,780.18	17,370.42	116,930.78
270 Group Insurance – Self-Insurance	25.00	25.00		50.00
Total Personnel Services – Employee Benefits	**$62,151.77**	**$62,151.77**	**$28,914.08**	**$153,217.62**
300 Purchased Professional and Technical Services				
330 Other Professional Services			29,940.00	29,940.00
Total Purchased Professional and Technical Services			**$29,940.00**	**$29,940.00**
500 Other Purchased Services				
580 Travel		571.61		571.61
Total Other Purchased Services		**$571.61**		**$571.61**
600 Supplies				
610 General Supplies	(143.47)	(143.47)		(286.94)
Total Supplies	**($143.47)**	**($143.47)**		**($286.94)**
Total 2111 Supervision of Student Services – Head of Component	**$207,488.12**	**$208,059.73**	**$108,117.58**	**$523,665.43**

General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	21,569.20	77,820.39	430,710.92	530,100.51
Total Personnel Services – Salaries	**$21,569.20**	**$77,820.39**	**$430,710.92**	**$530,100.51**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		44,358.00	43,149.33	87,507.33
220 Social Security Contributions		7,323.07	32,079.32	39,402.39
230 PSERS Retirement Contributions	141.04	34,833.09	151,551.43	186,525.56
260 Workers' Compensation	500.00	1,000.00		1,500.00
270 Group Insurance – Self-Insurance	737.50	2,887.50		3,625.00
Total Personnel Services – Employee Benefits	**$1,378.54**	**$90,401.66**	**$226,780.08**	**$318,560.28**
500 Other Purchased Services				
580 Travel		550.69		550.69
Total Other Purchased Services		**$550.69**		**$550.69**
600 Supplies				
610 General Supplies	1,082.83	4,957.36		6,040.19
Total Supplies	**$1,082.83**	**$4,957.36**		**$6,040.19**
800 Other Objects				
810 Dues and Fees		184.00		184.00
Total Other Objects		**$184.00**		**$184.00**
Total 2120 Guidance Services	**$24,030.57**	**$173,914.10**	**$657,491.00**	**$855,435.67**

General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	41,983.00	41,983.00		83,966.00
Total Personnel Services – Salaries	**$41,983.00**	**$41,983.00**		**$83,966.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,764.00	8,764.00		17,528.00
220 Social Security Contributions	3,157.17	3,157.17		6,314.34
230 PSERS Retirement Contributions	14,309.51	14,309.51		28,619.02
270 Group Insurance – Self-Insurance	362.50	362.50		725.00
Total Personnel Services – Employee Benefits	**$26,593.18**	**$26,593.18**		**$53,186.36**
500 Other Purchased Services				
580 Travel	129.50	129.50		259.00
Total Other Purchased Services	**$129.50**	**$129.50**		**$259.00**
600 Supplies				
610 General Supplies	276.67	276.67		553.34
Total Supplies	**$276.67**	**$276.67**		**$553.34**
800 Other Objects				
810 Dues and Fees	110.00	110.00		220.00
Total Other Objects	**$110.00**	**$110.00**		**$220.00**
Total 2140 Psychological Services	**$69,092.35**	**$69,092.35**		**$138,184.70**

General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	11,504.89	10,570.44		22,075.33
Total Personnel Services – Salaries	**$11,504.89**	**$10,570.44**		**$22,075.33**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	40,474.00	25,087.00		65,561.00
220 Social Security Contributions	829.46	762.53		1,591.99
230 PSERS Retirement Contributions	3,933.22	3,603.73		7,536.95
240 Tuition Reimbursement	8,572.75	7,000.00		15,572.75
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	**$54,759.43**	**$37,553.26**		**$92,312.69**
300 Purchased Professional and Technical Services				
330 Other Professional Services			8,000.00	8,000.00
340 Technical Services	1,010.25	1,010.25		2,020.50
Total Purchased Professional and Technical Services	**$1,010.25**	**$1,010.25**	**$8,000.00**	**$10,020.50**
500 Other Purchased Services				
580 Travel	4,026.33	4,026.33		8,052.66
Total Other Purchased Services	**$4,026.33**	**$4,026.33**		**$8,052.66**
600 Supplies				
610 General Supplies	4,303.97	5,382.79		9,686.76
Total Supplies	**$4,303.97**	**$5,382.79**		**$9,686.76**
800 Other Objects				
810 Dues and Fees	154.45	154.45		308.90
Total Other Objects	**$154.45**	**$154.45**		**$308.90**
Total 2200 Support Services – Instructional Staff	**$75,759.32**	**$58,697.52**	**$8,000.00**	**$142,456.84**

General Fund (10)

2250 School Library Services	**Elementary**	**Secondary**	**Federal**	**Total**
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	11,504.89	10,570.44		22,075.33
Total Personnel Services – Salaries	**$11,504.89**	**$10,570.44**		**$22,075.33**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	40,474.00	25,087.00		65,561.00
220 Social Security Contributions	829.46	762.53		1,591.99
230 PSERS Retirement Contributions	3,933.22	3,603.73		7,536.95
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	**$46,186.68**	**$30,553.26**		**$76,739.94**
600 Supplies				
610 General Supplies	3,693.60	4,772.42		8,466.02
Total Supplies	**$3,693.60**	**$4,772.42**		**$8,466.02**
Total 2250 School Library Services	**$61,385.17**	**$45,896.12**		**$107,281.29**

General Fund (10)

2270 Instructional Staff Professional Development Services	Elementary	Secondary	Federal	Total
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement	8,572.75	7,000.00		15,572.75
Total Personnel Services – Employee Benefits	**$8,572.75**	**$7,000.00**		**$15,572.75**
300 Purchased Professional and Technical Services				
330 Other Professional Services			8,000.00	8,000.00
340 Technical Services	1,010.25	1,010.25		2,020.50
Total Purchased Professional and Technical Services	**$1,010.25**	**$1,010.25**	**$8,000.00**	**$10,020.50**
500 Other Purchased Services				
580 Travel	4,026.33	4,026.33		8,052.66
Total Other Purchased Services	**$4,026.33**	**$4,026.33**		**$8,052.66**
600 Supplies				
610 General Supplies	610.37	610.37		1,220.74
Total Supplies	**$610.37**	**$610.37**		**$1,220.74**
800 Other Objects				
810 Dues and Fees	154.45	154.45		308.90
Total Other Objects	**$154.45**	**$154.45**		**$308.90**
Total 2270 Instructional Staff Professional Development Services	**$14,374.15**	**$12,801.40**	**$8,000.00**	**$35,175.55**

General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	438,679.28	423,849.45		1,127,346.39
Total Personnel Services – Salaries	**$438,679.28**	**$423,849.45**		**$1,127,346.39**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	227,634.53	124,703.50		353,540.45
220 Social Security Contributions	33,564.73	32,031.79		84,155.94
230 PSERS Retirement Contributions	153,323.54	143,823.13		374,566.20
260 Workers' Compensation	1,250.00	250.00		2,000.00
270 Group Insurance – Self-Insurance	9,112.50	5,912.50		16,525.00
Total Personnel Services – Employee Benefits	**$424,885.30**	**$306,720.92**		**$830,787.59**
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				12,044.53
330 Other Professional Services				83,294.68
Total Purchased Professional and Technical Services				**$95,339.21**
400 Purchased Property Services				
440 Rentals	7,962.00	7,962.00		15,924.00
Total Purchased Property Services	**$7,962.00**	**$7,962.00**		**$15,924.00**
500 Other Purchased Services				
549 Other Advertising/Public Relations				6,896.63
550 Printing and Binding				1,891.98
580 Travel				793.25
Total Other Purchased Services				**$9,581.86**
600 Supplies				
610 General Supplies	38,478.61	20,432.92		78,857.72
Total Supplies	**$38,478.61**	**$20,432.92**		**$78,857.72**
800 Other Objects				
810 Dues and Fees		1,180.00		17,794.51
Total Other Objects		**$1,180.00**		**$17,794.51**
Total 2300 Support Services – Administration	**$910,005.19**	**$760,145.29**		**$2,175,631.28**

General Fund (10)

2310 Board Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
330 Other Professional Services				47,000.68
Total Purchased Professional and Technical Services				**$47,000.68**
500 Other Purchased Services				
549 Other Advertising/Public Relations				6,896.63
Total Other Purchased Services				**$6,896.63**
600 Supplies				
610 General Supplies				3,968.54
Total Supplies				**$3,968.54**
Total 2310 Board Services				**$57,865.85**

General Fund (10)

2330 Tax Assessment and Collection Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				27,600.00
Total Personnel Services – Salaries				**$27,600.00**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				2,111.17
Total Personnel Services – Employee Benefits				**$2,111.17**
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				12,044.53
Total Purchased Professional and Technical Services				**$12,044.53**
500 Other Purchased Services				
550 Printing and Binding				1,891.98
Total Other Purchased Services				**$1,891.98**
Total 2330 Tax Assessment and Collection Services				**$43,647.68**

General Fund (10)

2350 Legal and Accounting Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
330 Other Professional Services				36,294.00
Total Purchased Professional and Technical Services				**$36,294.00**
Total 2350 Legal and Accounting Services				**$36,294.00**

General Fund (10)

2360 Office of the Superintendent / Executive Director Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				237,217.66
Total Personnel Services – Salaries				**$237,217.66**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,202.42
220 Social Security Contributions				16,448.25
230 PSERS Retirement Contributions				77,419.53
260 Workers' Compensation				500.00
270 Group Insurance – Self-Insurance				1,500.00
Total Personnel Services – Employee Benefits				**$97,070.20**
500 Other Purchased Services				
580 Travel				793.25
Total Other Purchased Services				**$793.25**
600 Supplies				
610 General Supplies				15,977.65
Total Supplies				**$15,977.65**
800 Other Objects				
810 Dues and Fees				16,614.51
Total Other Objects				**$16,614.51**
Total 2360 Office of the Superintendent / Executive Director Services				**$367,673.27**

General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	438,679.28	423,849.45		862,528.73
Total Personnel Services – Salaries	**$438,679.28**	**$423,849.45**		**$862,528.73**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	227,634.53	124,703.50		352,338.03
220 Social Security Contributions	33,564.73	32,031.79		65,596.52
230 PSERS Retirement Contributions	153,323.54	143,823.13		297,146.67
260 Workers' Compensation	1,250.00	250.00		1,500.00
270 Group Insurance – Self-Insurance	9,112.50	5,912.50		15,025.00
Total Personnel Services – Employee Benefits	**$424,885.30**	**$306,720.92**		**$731,606.22**
400 Purchased Property Services				
440 Rentals	7,962.00	7,962.00		15,924.00
Total Purchased Property Services	**$7,962.00**	**$7,962.00**		**$15,924.00**
600 Supplies				
610 General Supplies	38,478.61	20,432.92		58,911.53
Total Supplies	**$38,478.61**	**$20,432.92**		**$58,911.53**
800 Other Objects				
810 Dues and Fees		1,180.00		1,180.00
Total Other Objects		**$1,180.00**		**$1,180.00**
Total 2380 Office of the Principal Services	**$910,005.19**	**$760,145.29**		**$1,670,150.48**

General Fund (10)

2400 Support Services – Pupil Health	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			46,236.79	237,743.50
Total Personnel Services – Salaries			**$46,236.79**	**$237,743.50**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				31,522.00
220 Social Security Contributions			3,416.78	17,934.18
230 PSERS Retirement Contributions			16,303.10	83,736.72
260 Workers' Compensation				500.00
270 Group Insurance – Self-Insurance				1,475.00
Total Personnel Services – Employee Benefits			**$19,719.88**	**$135,167.90**
300 Purchased Professional and Technical Services				
330 Other Professional Services				138,224.63
Total Purchased Professional and Technical Services				**$138,224.63**
600 Supplies				
610 General Supplies			2,977.54	6,095.43
Total Supplies			**$2,977.54**	**$6,095.43**
800 Other Objects				
810 Dues and Fees				94.04
Total Other Objects				**$94.04**
Total 2400 Support Services – Pupil Health			**$68,934.21**	**$517,325.50**

General Fund (10)

2440 Nursing Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			46,236.79	237,743.50
Total Personnel Services – Salaries			**$46,236.79**	**$237,743.50**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				31,522.00
220 Social Security Contributions			3,416.78	17,934.18
230 PSERS Retirement Contributions			16,303.10	83,736.72
260 Workers' Compensation				500.00
270 Group Insurance – Self-Insurance				1,475.00
Total Personnel Services – Employee Benefits			**$19,719.88**	**$135,167.90**
300 Purchased Professional and Technical Services				
330 Other Professional Services				138,224.63
Total Purchased Professional and Technical Services				**$138,224.63**
600 Supplies				
610 General Supplies			2,977.54	6,095.43
Total Supplies			**$2,977.54**	**$6,095.43**
800 Other Objects				
810 Dues and Fees				94.04
Total Other Objects				**$94.04**
Total 2440 Nursing Services			**$68,934.21**	**$517,325.50**

General Fund (10)

2500 Support Services – Business	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				252,244.74
Total Personnel Services – Salaries				**$252,244.74**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				65,850.00
220 Social Security Contributions				18,872.02
230 PSERS Retirement Contributions				86,943.69
260 Workers' Compensation				500.00
270 Group Insurance – Self-Insurance				3,950.00
Total Personnel Services – Employee Benefits				**$176,115.71**
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				29,382.60
340 Technical Services				24.99
Total Purchased Professional and Technical Services				**$29,407.59**
400 Purchased Property Services				
430 Repairs and Maintenance Services				(9,953.24)
Total Purchased Property Services				**($9,953.24)**
500 Other Purchased Services				
530 Communications				33,118.61
549 Other Advertising/Public Relations				6,228.90
580 Travel				2,844.32
Total Other Purchased Services				**$42,191.83**
600 Supplies				
610 General Supplies				9,115.43
Total Supplies				**$9,115.43**
800 Other Objects				
810 Dues and Fees				3,392.51
Total Other Objects				**$3,392.51**
Total 2500 Support Services – Business				**$502,514.57**

General Fund (10)

2510 Fiscal Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				252,244.74
Total Personnel Services – Salaries				**$252,244.74**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				65,850.00
220 Social Security Contributions				18,872.02
230 PSERS Retirement Contributions				86,943.69
260 Workers' Compensation				500.00
270 Group Insurance – Self-Insurance				3,950.00
Total Personnel Services – Employee Benefits				**$176,115.71**
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				29,382.60
Total Purchased Professional and Technical Services				**$29,382.60**
400 Purchased Property Services				
430 Repairs and Maintenance Services				(9,953.24)
Total Purchased Property Services				**($9,953.24)**
500 Other Purchased Services				
530 Communications				33,118.61
580 Travel				2,844.32
Total Other Purchased Services				**$35,962.93**
600 Supplies				
610 General Supplies				4,865.36
Total Supplies				**$4,865.36**
800 Other Objects				
810 Dues and Fees				3,392.51
Total Other Objects				**$3,392.51**
Total 2510 Fiscal Services				**$492,010.61**

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				252,244.74
Total Personnel Services – Salaries				**$252,244.74**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				65,850.00
220 Social Security Contributions				18,872.02
230 PSERS Retirement Contributions				86,943.69
260 Workers' Compensation				500.00
270 Group Insurance – Self-Insurance				3,950.00
Total Personnel Services – Employee Benefits				**$176,115.71**
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				29,382.60
Total Purchased Professional and Technical Services				**$29,382.60**
400 Purchased Property Services				
430 Repairs and Maintenance Services				(9,953.24)
Total Purchased Property Services				**($9,953.24)**
500 Other Purchased Services				
530 Communications				33,118.61
580 Travel				2,844.32
Total Other Purchased Services				**$35,962.93**
600 Supplies				
610 General Supplies				4,865.36
Total Supplies				**$4,865.36**
800 Other Objects				
810 Dues and Fees				3,392.51
Total Other Objects				**$3,392.51**
Total 2511 Supervision of Fiscal Services - Head of Component				**$492,010.61**

General Fund (10)

2540 Printing, Publishing and Duplicating Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
340 Technical Services				24.99
Total Purchased Professional and Technical Services				**$24.99**
500 Other Purchased Services				
549 Other Advertising/Public Relations				6,228.90
Total Other Purchased Services				**$6,228.90**
600 Supplies				
610 General Supplies				4,250.07
Total Supplies				**$4,250.07**
Total 2540 Printing, Publishing and Duplicating Services				**$10,503.96**

General Fund (10)

2600 Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				1,111,043.83
Total Personnel Services – Salaries				**$1,111,043.83**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				389,515.89
220 Social Security Contributions				89,558.41
230 PSERS Retirement Contributions				399,901.17
250 Unemployment Compensation				(9.40)
260 Workers' Compensation				2,500.00
270 Group Insurance – Self-Insurance				13,838.97
299 All Other Employee Benefits				591.67
Total Personnel Services – Employee Benefits				**$895,896.71**
300 Purchased Professional and Technical Services				
330 Other Professional Services				2,227.24
Total Purchased Professional and Technical Services				**$2,227.24**
400 Purchased Property Services				
410 Cleaning Services				47,066.98
420 Utility Services				84,225.65
430 Repairs and Maintenance Services				185,805.62
460 Extermination Services				8,569.50
Total Purchased Property Services				**$325,667.75**
500 Other Purchased Services				
523 General Property and Liability Insurance				88,074.00
Total Other Purchased Services				**$88,074.00**
600 Supplies				
610 General Supplies	97,118.73	97,118.73		194,237.46
620 Energy				501,474.47
Total Supplies	**$97,118.73**	**$97,118.73**		**$695,711.93**
700 Property				
752 Capital Equipment – Original and Additional				629.99
762 Capitalized Equipment - Replacement				63,710.37
Total Property				**$64,340.36**
800 Other Objects				
810 Dues and Fees				3,535.78
Total Other Objects				**$3,535.78**
Total 2600 Operation and Maintenance of Plant Services	**$97,118.73**	**$97,118.73**		**$3,186,497.60**

General Fund (10)

2620 Operation of Buildings Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				1,013,574.02
Total Personnel Services – Salaries				**$1,013,574.02**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				389,515.89
220 Social Security Contributions				82,223.65
230 PSERS Retirement Contributions				365,621.14
250 Unemployment Compensation				(9.40)
260 Workers' Compensation				2,500.00
270 Group Insurance – Self-Insurance				13,838.97
299 All Other Employee Benefits				591.67
Total Personnel Services – Employee Benefits				**$854,281.92**
300 Purchased Professional and Technical Services				
330 Other Professional Services				2,227.24
Total Purchased Professional and Technical Services				**$2,227.24**
400 Purchased Property Services				
410 Cleaning Services				47,066.98
420 Utility Services				84,225.65
460 Extermination Services				8,569.50
Total Purchased Property Services				**$139,862.13**
500 Other Purchased Services				
523 General Property and Liability Insurance				88,074.00
Total Other Purchased Services				**$88,074.00**
600 Supplies				
610 General Supplies	91,220.57	91,220.57		182,441.14
620 Energy				492,945.74
Total Supplies	**$91,220.57**	**$91,220.57**		**$675,386.88**
700 Property				
752 Capital Equipment – Original and Additional				629.99
762 Capitalized Equipment - Replacement				63,710.37
Total Property				**$64,340.36**
800 Other Objects				
810 Dues and Fees				3,085.78
Total Other Objects				**$3,085.78**
Total 2620 Operation of Buildings Services	**$91,220.57**	**$91,220.57**		**$2,840,832.33**

General Fund (10)

2640 Care and Upkeep of Equipment Services	Elementary	Secondary	Federal	Total
400 Purchased Property Services				
430 Repairs and Maintenance Services				149,263.74
Total Purchased Property Services				**$149,263.74**
Total 2640 Care and Upkeep of Equipment Services				**$149,263.74**

General Fund (10)

2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	Elementary	Secondary	Federal	Total
400 Purchased Property Services				
430 Repairs and Maintenance Services				19,975.72
Total Purchased Property Services				**$19,975.72**
600 Supplies				
620 Energy				8,528.73
Total Supplies				**$8,528.73**
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				**$28,504.45**

General Fund (10)

2660 Safety and Security Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				97,469.81
Total Personnel Services – Salaries				**$97,469.81**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				7,334.76
230 PSERS Retirement Contributions				34,280.03
Total Personnel Services – Employee Benefits				**$41,614.79**
400 Purchased Property Services				
430 Repairs and Maintenance Services				16,566.16
Total Purchased Property Services				**$16,566.16**
600 Supplies				
610 General Supplies	5,898.16	5,898.16		11,796.32
Total Supplies	**$5,898.16**	**$5,898.16**		**$11,796.32**
800 Other Objects				
810 Dues and Fees				450.00
Total Other Objects				**$450.00**
Total 2660 Safety and Security Services	**$5,898.16**	**$5,898.16**		**$167,897.08**

General Fund (10)

2700 Student Transportation Services	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
513 Contracted Carriers			84,715.29	1,723,630.42
516 Student Transportation Services From the IU				9,136.88
Total Other Purchased Services			**$84,715.29**	**$1,732,767.30**
Total 2700 Student Transportation Services			**$84,715.29**	**$1,732,767.30**

General Fund (10)

2750 Nonpublic Transportation	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
513 Contracted Carriers			84,715.29	1,723,630.42
516 Student Transportation Services From the IU				9,136.88
Total Other Purchased Services			**$84,715.29**	**$1,732,767.30**
Total 2750 Nonpublic Transportation			**$84,715.29**	**$1,732,767.30**

General Fund (10)

2800 Support Services – Central	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			131,310.00	195,340.00
Total Personnel Services – Salaries			**$131,310.00**	**$195,340.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			39,426.00	52,612.53
220 Social Security Contributions			9,836.95	16,765.29
230 PSERS Retirement Contributions			44,649.82	74,144.69
270 Group Insurance – Self-Insurance				1,800.01
Total Personnel Services – Employee Benefits			**$93,912.77**	**$145,322.52**
300 Purchased Professional and Technical Services				
340 Technical Services				61,685.05
Total Purchased Professional and Technical Services				**$61,685.05**
500 Other Purchased Services				
530 Communications				38,818.15
Total Other Purchased Services				**$38,818.15**
600 Supplies				
610 General Supplies			217,509.40	578,680.15
Total Supplies			**$217,509.40**	**$578,680.15**
Total 2800 Support Services – Central			**$442,732.17**	**$1,019,845.87**

General Fund (10)

2810 Planning, Research, Development and Evaluation Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			131,310.00	195,340.00
Total Personnel Services – Salaries			**$131,310.00**	**$195,340.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			39,426.00	52,612.53
220 Social Security Contributions			9,836.95	16,765.29
230 PSERS Retirement Contributions			44,649.82	74,144.69
270 Group Insurance – Self-Insurance				1,800.01
Total Personnel Services – Employee Benefits			**$93,912.77**	**$145,322.52**
300 Purchased Professional and Technical Services				
340 Technical Services				61,685.05
Total Purchased Professional and Technical Services				**$61,685.05**
500 Other Purchased Services				
530 Communications				38,818.15
Total Other Purchased Services				**$38,818.15**
600 Supplies				
610 General Supplies			217,509.40	578,680.15
Total Supplies			**$217,509.40**	**$578,680.15**
Total 2810 Planning, Research, Development and Evaluation Services			**$442,732.17**	**$1,019,845.87**

General Fund (10)

2900 Other Support Services	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
595 IU Payments By Withholding				7,200.01
Total Other Purchased Services				**$7,200.01**
Total 2900 Other Support Services				**$7,200.01**

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
595 IU Payments By Withholding				7,200.01
Total Other Purchased Services				**$7,200.01**
Total 2910 Support Services Not Listed Elsewhere In the 2000 Series				**$7,200.01**

General Fund (10)

	Total
3000 Operation of Non-Instructional Services	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	279,323.24
Total Personnel Services – Salaries	**$279,323.24**
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	20,733.00
220 Social Security Contributions	21,353.72
230 PSERS Retirement Contributions	95,302.71
260 Workers' Compensation	500.00
270 Group Insurance – Self-Insurance	850.00
Total Personnel Services – Employee Benefits	**$138,739.43**
300 Purchased Professional and Technical Services	
330 Other Professional Services	3,800.00
340 Technical Services	33,173.50
350 Security / Safety Services	15,555.98
Total Purchased Professional and Technical Services	**$52,529.48**
400 Purchased Property Services	
410 Cleaning Services	28,228.73
440 Rentals	35,060.94
Total Purchased Property Services	**$63,289.67**
500 Other Purchased Services	
510 Student Transportation Services	44,435.60
520 Insurance – General	6,300.00
580 Travel	3,584.28
Total Other Purchased Services	**$54,319.88**
600 Supplies	
610 General Supplies	126,081.02
620 Energy	1,441.62
Total Supplies	**$127,522.64**
700 Property	
752 Capital Equipment – Original and Additional	6,375.00
Total Property	**$6,375.00**
800 Other Objects	
810 Dues and Fees	17,011.98
860 Grants To Municipal and Community Service Organizations	10,000.00
Total Other Objects	**$27,011.98**
Total 3000 Operation of Non-Instructional Services	**$749,111.32**

General Fund (10)

3200 Student Activities	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				269,885.24
Total Personnel Services – Salaries				**$269,885.24**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				20,733.00
220 Social Security Contributions				20,634.32
230 PSERS Retirement Contributions				95,302.71
260 Workers' Compensation				500.00
270 Group Insurance – Self-Insurance				850.00
Total Personnel Services – Employee Benefits				**$138,020.03**
300 Purchased Professional and Technical Services				
330 Other Professional Services				3,800.00
340 Technical Services				33,173.50
350 Security / Safety Services				15,555.98
Total Purchased Professional and Technical Services				**$52,529.48**
400 Purchased Property Services				
410 Cleaning Services				28,228.73
440 Rentals				35,060.94
Total Purchased Property Services				**$63,289.67**
500 Other Purchased Services				
510 Student Transportation Services				44,435.60
520 Insurance – General				6,300.00
580 Travel				3,584.28
Total Other Purchased Services				**$54,319.88**
600 Supplies				
610 General Supplies				103,948.68
620 Energy				1,441.62
Total Supplies				**$105,390.30**
700 Property				
752 Capital Equipment – Original and Additional				6,375.00
Total Property				**$6,375.00**
800 Other Objects				
810 Dues and Fees				17,011.98
Total Other Objects				**$17,011.98**
Total 3200 Student Activities				**$706,821.58**

General Fund (10)

3300 Community Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				9,438.00
Total Personnel Services – Salaries				**$9,438.00**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				719.40
Total Personnel Services – Employee Benefits				**$719.40**
600 Supplies				
610 General Supplies			22,132.34	22,132.34
Total Supplies			**$22,132.34**	**$22,132.34**
800 Other Objects				
860 Grants To Municipal and Community Service Organizations				10,000.00
Total Other Objects				**$10,000.00**
Total 3300 Community Services			**$22,132.34**	**$42,289.74**

	Total
General Fund (10)	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	
450 Construction Services	632,409.90
Total Purchased Property Services	**$632,409.90**
700 Property	
752 Capital Equipment – Original and Additional	8,520.00
Total Property	**$8,520.00**
Total 4000 Facilities Acquisition, Construction and Improvement Services	**$640,929.90**

General Fund (10)

4600 Existing Building Improvement Services	Elementary	Secondary	Federal	Total
400 Purchased Property Services				
450 Construction Services				632,409.90
Total Purchased Property Services				**$632,409.90**
700 Property				
752 Capital Equipment – Original and Additional				8,520.00
Total Property				**$8,520.00**
Total 4600 Existing Building Improvement Services				**$640,929.90**

General Fund (10)

5000 Other Expenditures and Financing Uses	Total
800 Other Objects	
830 Interest	634,716.24
Total Other Objects	**$634,716.24**
900 Other Uses of Funds	
910 Redemption of Principal	1,338,343.76
Total Other Uses of Funds	**$1,338,343.76**
Total 5000 Other Expenditures and Financing Uses	**$1,973,060.00**

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	Elementary	Secondary	Federal	Total
800 Other Objects				
830 Interest				634,716.24
Total Other Objects				**$634,716.24**
900 Other Uses of Funds				
910 Redemption of Principal				1,338,343.76
Total Other Uses of Funds				**$1,338,343.76**
Total 5100 Debt Service / Other Expenditures and Financing Uses				**$1,973,060.00**

General Fund (10)

5110 Debt Service	Elementary	Secondary	Federal	Total
800 Other Objects				
830 Interest				629,900.00
Total Other Objects				**$629,900.00**
900 Other Uses of Funds				
910 Redemption of Principal				1,309,200.00
Total Other Uses of Funds				**$1,309,200.00**
Total 5110 Debt Service				**$1,939,100.00**

General Fund (10)

5140 Leases and Other Right-to-Use Arrangements	Elementary	Secondary	Federal	Total
800 Other Objects				
830 Interest				4,816.24
Total Other Objects				**$4,816.24**
900 Other Uses of Funds				
910 Redemption of Principal				29,143.76
Total Other Uses of Funds				**$29,143.76**
Total 5140 Leases and Other Right-to-Use Arrangements				**$33,960.00**

	General Fund(10)	Student Sponsored Activity Fund(21)	Public Purpose Trust(27)	Other Compt Approved (28)	Athletic / Activity(29)
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	13,809,882.29				
1200 Special Programs - Elementary / Secondary	4,833,168.87				
1300 Vocational Education	766,588.47				
1400 Other Instructional Programs - Elementary / Secondary	479,212.91				
1500 Nonpublic School Programs	79,029.42				
1800 Pre-Kindergarten	444,517.78				
Total Instruction	**$20,412,399.74**				
2000 Support Services					
2100 Support Services - Students	1,517,285.80				
2200 Support Services - Instructional Staff	142,456.84				
2300 Support Services - Administration	2,175,631.28				
2400 Support Services - Pupil Health	517,325.50				
2500 Support Services - Business	502,514.57				
2600 Operation and Maintenance of Plant Services	3,186,497.60				
2700 Student Transportation Services	1,732,767.30				
2800 Support Services - Central	1,019,845.87				
2900 Other Support Services	7,200.01				
Total Support Services	**$10,801,524.77**				
3000 Operation of Non-Instructional Services					
3200 Student Activities	706,821.58				
3300 Community Services	42,289.74				
Total Operation of Non-Instructional Services	**$749,111.32**				
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services	640,929.90				
Total Facilities Acquisition, Construction and Improvement Services	**$640,929.90**				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,973,060.00				
Total Other Expenditures and Financing Uses	**$1,973,060.00**				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$34,577,025.73**				

	Capital Reserve (690, 1850)(31)	Capital Reserve (1431)(32)	Other Capital Projects Fund(39)	Debt Service(40)	Permanent(90)
1000 Instruction					
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 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services					
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES					

	Total
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,809,882.29
1200 Special Programs - Elementary / Secondary	4,833,168.87
1300 Vocational Education	766,588.47
1400 Other Instructional Programs - Elementary / Secondary	479,212.91
1500 Nonpublic School Programs	79,029.42
1800 Pre-Kindergarten	444,517.78
Total Instruction	**$20,412,399.74**
2000 Support Services	
2100 Support Services - Students	1,517,285.80
2200 Support Services - Instructional Staff	142,456.84
2300 Support Services - Administration	2,175,631.28
2400 Support Services - Pupil Health	517,325.50
2500 Support Services - Business	502,514.57
2600 Operation and Maintenance of Plant Services	3,186,497.60
2700 Student Transportation Services	1,732,767.30
2800 Support Services - Central	1,019,845.87
2900 Other Support Services	7,200.01
Total Support Services	**$10,801,524.77**
3000 Operation of Non-Instructional Services	
3200 Student Activities	706,821.58
3300 Community Services	42,289.74
Total Operation of Non-Instructional Services	**$749,111.32**
4000 Facilities Acquisition, Construction and Improvement Services	
4600 Existing Building Improvement Services	640,929.90
Total Facilities Acquisition, Construction and Improvement Services	**$640,929.90**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,973,060.00
Total Other Expenditures and Financing Uses	**$1,973,060.00**
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$34,577,025.73**

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	11,405,360.52
Total Federally Funded salaries subject to PSERS withholding	1,304,264.87

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	905,445.15
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	**$905,445.15**

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	71,255.72
Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

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

1 .	**Current Special Education Expenditures within Function 1000** See list of exclusions in the note below.	6,118,814.15
2 .	**Current Special Education Expenditures within Function 2000** See list of exclusions in the note below.	1,933,741.97
2A.	**Current Special Education Expenditures within Sub-Function 2100** This data should also be included in line 2 above. See list of exclusions in the note below.	138,159.68
2B.	**Current Special Education Expenditures within Sub-Function 2200** This data should also be included in line 2 above. See list of exclusions in the note below.	30,901.00
2C.	**Current Special Education Expenditures within Sub-Function 2700** This data should also be included in line 2 above. See list of exclusions in the note below.	693,106.92
3.	**Current Special Education Expenditures within Sub-Function 3100** See list of exclusions in the note below.	
4.	**Current Special Education Expenditures within Sub-Function 3200** See list of exclusions in the note below.	164,804.00

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

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

		Benefits for Staff Relative to Collective Bargaining Agreements		
	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	3,235,852.00	224,952.00	3,460,804.00
	212 Dental Insurance	123,465.00	8,583.00	132,048.00
	215 Eye Care Insurance	5,276.00	367.00	5,643.00
	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	$3,364,593.00	$233,902.00	$3,598,495.00
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	52,847.00	3,674.00	56,521.00
	212 Dental Insurance	2,104.00	146.00	2,250.00
	215 Eye Care Insurance	281.00	20.00	301.00
	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	$55,232.00	$3,840.00	$59,072.00
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		$3,419,825.00	$237,742.00	$3,657,567.00

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services		846,456.67	846,456.67		854,807.70	854,807.70
2140 Psychological Services	143,847.95	25.00	143,872.95	138,159.68	25.00	138,184.68
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services		16,487.05	16,487.05			
2350 Legal and Accounting Services	16,143.06	21,398.94	37,542.00	8,000.00	28,294.00	36,294.00
2420 Medical Services	2,892.99	26,036.91	28,929.90			
2440 Nursing Services	45,774.84	411,973.55	457,748.39	51,732.55	465,592.95	517,325.50
2700 Student Transportation Services	584,935.47	877,403.20	1,462,338.67	693,106.92	1,039,660.38	1,732,767.30
Total	**$793,594.31**	**$2,199,781.32**	**$2,993,375.63**	**$890,999.15**	**$2,388,380.03**	**$3,279,379.18**

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		11,396,800.00		145,545.53			39,597,107.67	51,139,453.20
2. Additional Debt Incurred During Year							2,079,820.96	2,079,820.96
3. Retirements and Repayments		1,309,200.00		29,143.76			509,000.00	1,847,343.76
4. Debt at End of Fiscal Year		10,087,600.00		116,401.77			41,167,928.63	51,371,930.40
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		10,087,600.00		116,401.77			41,167,928.63	51,371,930.40
7. Current Portion P&I - Due within 1 year		1,359,200.00		25,109.07			4,463,593.03	5,847,902.10
8. Interest Paid during current fiscal year		629,900.00		4,816.24				634,716.24

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							991,444.80	991,444.80
2. Additional Debt Incurred During Year							77,996.07	77,996.07
3. Retirements and Repayments								
4. Debt at End of Fiscal Year							1,069,440.87	1,069,440.87
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							1,069,440.87	1,069,440.87
7. Current Portion P&I - Due within 1 year							125,103.83	125,103.83
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	1,309,200.00		629,900.00	1,939,100.00	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund	29,143.76		4,816.24	33,960.00	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
	Total Debt Payments - Governmental Funds		**$1,338,343.76**		**$634,716.24**	**$1,973,060.00**	

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

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only: Debt at Beginning of Fiscal Year	Principal Amounts Only: Additions	Principal Amounts Only: Reductions / Repayments	Principal Amounts Only: Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
General Obligation Bonds/Notes – CIB	12/2019	10,960,000.00		1,200,000.00	9,760,000.00	1,250,000.00	548,000.00
General Obligation Bonds/Notes – CIB	09/2010	436,800.00		109,200.00	327,600.00	109,200.00	81,900.00
Leases and Other Right to Use Arrangements		145,545.53		29,143.76	116,401.77	25,109.07	4,816.24
Compensated Absences		187,812.50	13,867.00		201,679.50		
Net Pension Liability		35,602,295.17	2,065,953.96		37,668,249.13	4,463,593.03	
Other Post-Employment Benefits (OPEB)		3,807,000.00		509,000.00	3,298,000.00		
Totals for Debt Entered:		**$51,139,453.20**	**$2,079,820.96**	**$1,847,343.76**	**$51,371,930.40**	**$5,847,902.10**	**$634,716.24**

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only: Debt at Beginning of Fiscal Year	Principal Amounts Only: Additions	Principal Amounts Only: Reductions / Repayments	Principal Amounts Only: Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
Net Pension Liability		979,704.80	76,046.07		1,055,750.87	125,103.83	
Compensated Absences		11,740.00	1,950.00		13,690.00		
Totals for Debt Entered:		**$991,444.80**	**$77,996.07**		**$1,069,440.87**	**$125,103.83**	

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	3,004,932.69
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	**$3,004,932.69**

	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	9,403.55	1,045.00	10,448.55
4	Residential Treatment Facilities			
5	Other Local Education Agencies	177,674.13	19,742.00	197,416.13
6	Brick and Mortar Charter Schools	104,404.90		104,404.90
7	Cyber Charter Schools	1,790,155.23		1,790,155.23
8	Career and Technology Centers	309,678.18	34,409.00	344,087.18
9	Approved Private Schools		69,813.15	69,813.15
10	PA Chartered Schools for the Deaf and Blind			
11	Private Residential Rehabilitative Institutions			
12	Juvenile Detention Centers	277,662.67	30,851.00	308,513.67
13	Special Program Jointures			
14	Other Tuition Not Included Elsewhere In This Section	162,084.88	18,009.00	180,093.88
Section 2 Total		**$2,831,063.54**	**$173,869.15**	**$3,004,932.69**

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services	**Total**
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	478,727.00
Total Personnel Services – Salaries	**$478,727.00**
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	56,882.00
220 Social Security Contributions	29,992.00
230 PSERS Retirement Contributions	99,719.00
250 Unemployment Compensation	866.00
260 Workers' Compensation	26,753.00
270 Group Insurance – Self-Insurance	2,550.00
299 All Other Employee Benefits	530.00
Total Personnel Services – Employee Benefits	**$217,292.00**
400 Purchased Property Services	
410 Cleaning Services	625.00
420 Utility Services	20,000.00
430 Repairs and Maintenance Services	26,758.00
Total Purchased Property Services	**$47,383.00**
500 Other Purchased Services	
599 Other Miscellaneous Purchased Services	616,220.00
Total Other Purchased Services	**$616,220.00**
600 Supplies	
610 General Supplies	28,619.00
620 Energy	1,874.00
630 Food	82,778.00
Total Supplies	**$113,271.00**
700 Property	
740 Depreciation	21,081.00
Total Property	**$21,081.00**
Total 3000 Operation of Non-Instructional Services	**$1,493,974.00**

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				478,727.00
Total Personnel Services – Salaries				**$478,727.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				56,882.00
220 Social Security Contributions				29,992.00
230 PSERS Retirement Contributions				99,719.00
250 Unemployment Compensation				866.00
260 Workers' Compensation				26,753.00
270 Group Insurance – Self-Insurance				2,550.00
299 All Other Employee Benefits				530.00
Total Personnel Services – Employee Benefits				**$217,292.00**
400 Purchased Property Services				
410 Cleaning Services				625.00
420 Utility Services				20,000.00
430 Repairs and Maintenance Services				26,758.00
Total Purchased Property Services				**$47,383.00**
500 Other Purchased Services				
599 Other Miscellaneous Purchased Services				616,220.00
Total Other Purchased Services				**$616,220.00**
600 Supplies				
610 General Supplies				28,619.00
620 Energy				1,874.00
630 Food				82,778.00
Total Supplies				**$113,271.00**
700 Property				
740 Depreciation				21,081.00
Total Property				**$21,081.00**
Total 3100 Food Services				**$1,493,974.00**

	Food Service(51)	Child Care Operations(52)	Other Enterprise(58)	Internal Service(60)	Total
3000 Operation of Non-Instructional Services					
3100 Food Services	1,493,974.00				1,493,974.00
Total Operation of Non-Instructional Services	**$1,493,974.00**				**$1,493,974.00**
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$1,493,974.00**				**$1,493,974.00**

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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	1,566,469.00	1,133,470.00	4,027,754.00	2,914,412.00	799,742.00	578,679.00	11,020,526.00	
	Beaver Falls MS	648	1,209,244.00	393,865.00	3,109,245.00	1,012,717.00	617,365.00	201,083.00	6,543,519.00	
	Big Beaver El Sch	650	995,128.00	416,668.00	2,558,703.00	1,071,348.00	508,050.00	212,724.00	5,762,621.00	
	Central El Sch	642	1,485,652.00	662,038.00	3,819,955.00	1,702,252.00	758,481.00	337,995.00	8,766,373.00	
Total			**5,256,493.00**	**2,606,041.00**	**13,515,657.00**	**6,700,729.00**	**2,683,638.00**	**1,330,481.00**	**32,093,039.00**	

Big Beaver Falls Area SD

Schedule of Paid Leave

Fiscal Year: 2022-2023

Account Number	Organization Chart Component	Last Name	First Name	Middle Initial	Job Title	Unused leave payment	Unrestricted Indirect Employee	Unrestricted Direct Employee	Restricted Indirect Employee	Restricted Direct Employee	Restricted Rate Adjustment
2380		Wojtkiewicz	Valerie		Secretary	$5,311.16		X		X	
2111		Agnew	Alison		Secretary	$596.16		X		X	
TOTAL								$5,907.32		$5,907.32	