

LEA Name : Lehighon Area SD  
Address : 1000 Union St  
Lehighon , PA 18235

County : Carbon  
AUN Number : 121135503  
LEA Type : SD

## Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending  
**6/30/2024**

Pennsylvania Department of Education  
&  
Office of Comptroller Operations

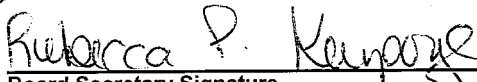
PDE-2056: Intermediate Unit

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

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

  
\_\_\_\_\_  
Chief School Administrator Signature

12/18/14  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Board Secretary Signature

12/18/24  
\_\_\_\_\_  
Date

Matthew Lentz  
\_\_\_\_\_  
Contact Person

(610)377-4490      Ext :7514  
\_\_\_\_\_  
Contact Person Telephone Number

mlentz@lehighon.org  
\_\_\_\_\_  
Contact Person E-mail Address

\_\_\_\_\_  
Contact Person Fax Number

**Audit Certification**  
**Annual Financial Report:**  
For Fiscal Year Ending **6/30/2024**  
**(Pursuant to PA School Code Section 218(b))**

LEA Name : Lehigh Area SD  
AUN Number : 121135503  
County : Carbon

<b>Audit Certification Due:</b> 12/31/2024
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**This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).**

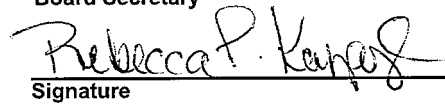
CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted through CFRS is materially consistent with the audited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

Chief School Administrator

Board Secretary

  
\_\_\_\_\_  
Signature

12/18/24  
Date

  
\_\_\_\_\_  
Signature

12/18/24  
Date

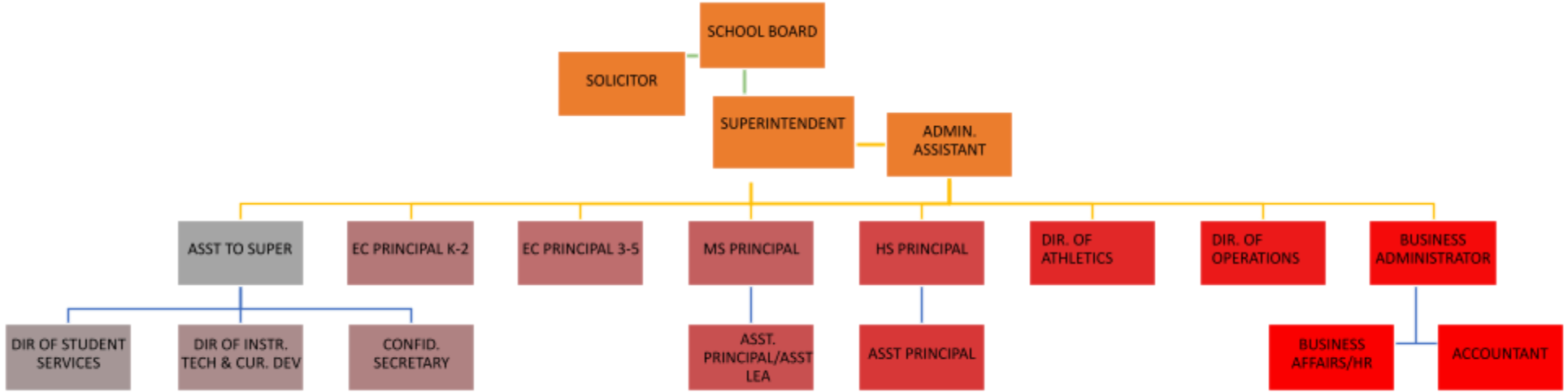
Matthew Lentz  
\_\_\_\_\_  
Contact Person

(610)377-4490      Ext :7514  
\_\_\_\_\_  
Contact Person Telephone Number

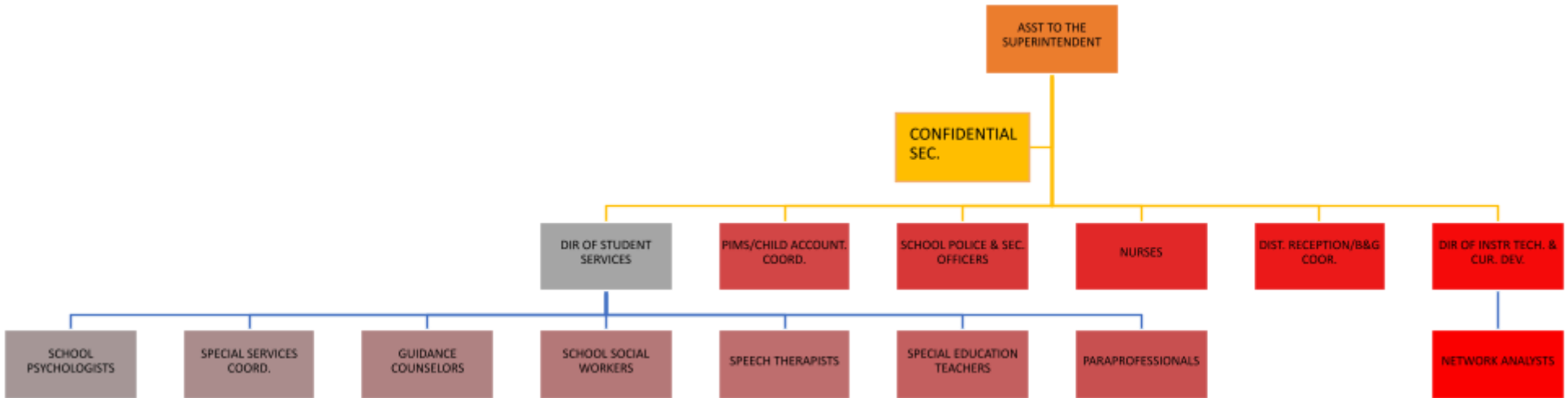
mlentz@lehighton.org  
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Contact Person E-mail Address

\_\_\_\_\_  
Contact Person Fax Number

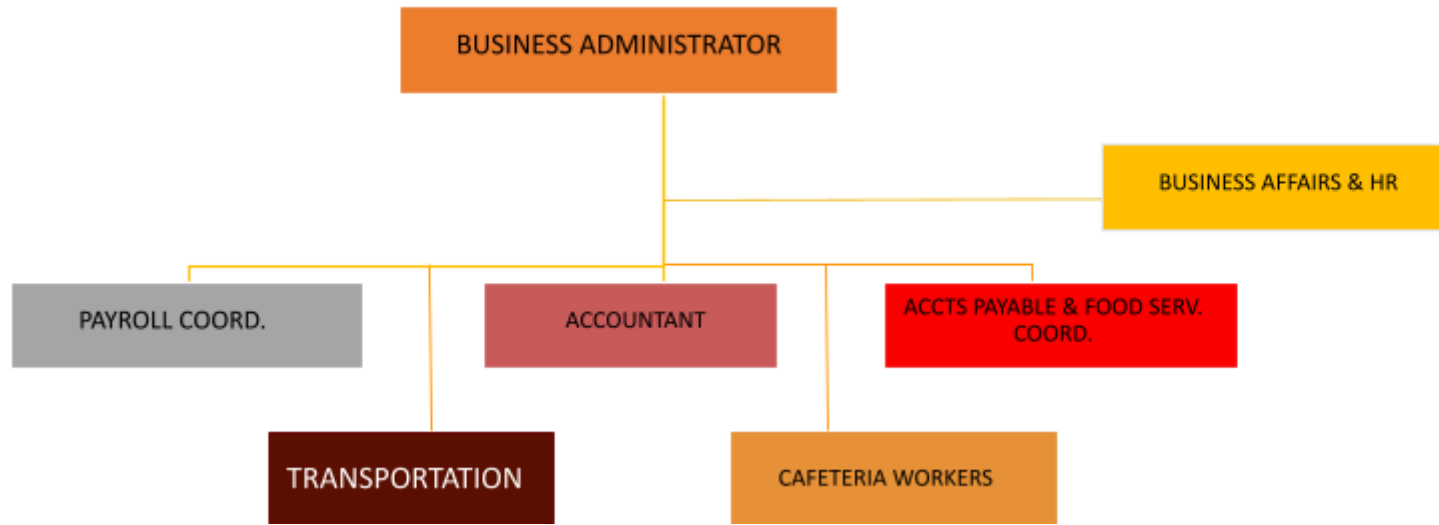
# CABINET/ACT 93



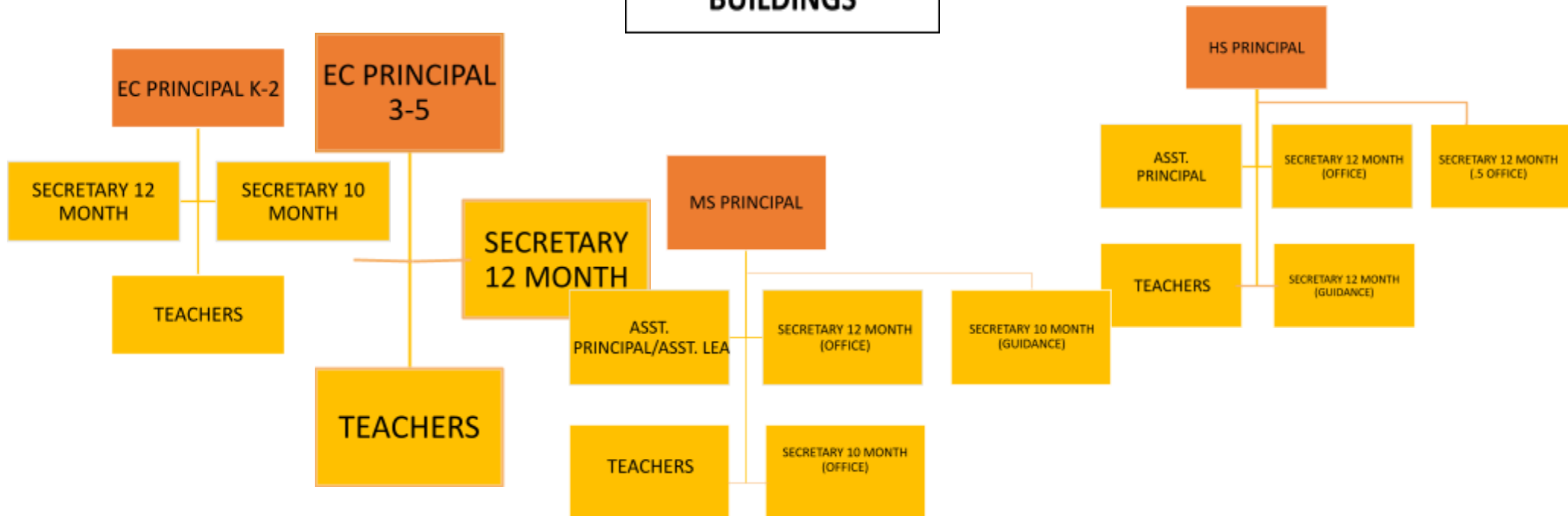
# OFFICE OF THE ASST TO THE SUPERINTENDENT



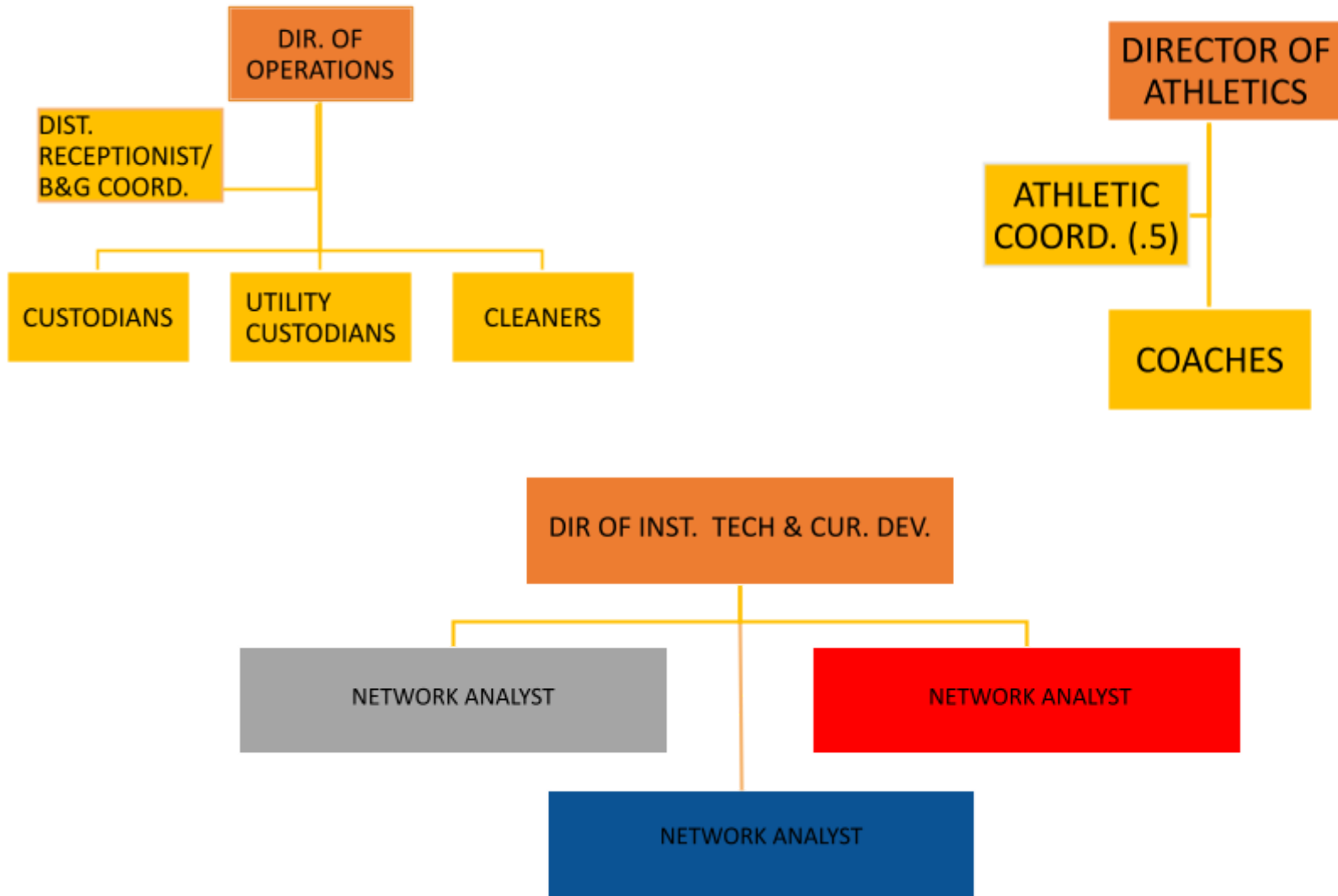
# BUSINESS OFFICE



# BUILDINGS



# DEPARTMENTS



Lehigh Area School District  
1000 Union Street  
Lehigh, PA 18235

Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34/Capitalization
Code	622
Status	Active
Adopted	June 22, 2015
Last Revised	April 25, 2022

### **Purpose**

The Lehigh Area School District Board of Directors recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

The primary objectives of GASB 34 include:

1. New entity-wide financial statements reflecting the overall financial position of the district.
2. Long-term focus for school district activities.
3. Narrative overview and analysis.
4. Information on major funds.
5. Expanded budgetary reporting.

### **Authority**

Participation of the school district in any such activity shall be in accordance with Board policy.[\[1\]](#)  
[\[2\]](#)

### **Delegation of Responsibility**

The Board delegates to the Business Administrator, in cooperation with the local independent auditor, the responsibility to coordinate the compilation and preparation of all information necessary to implement this policy in accordance with district administrative procedures.

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board.

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

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

## **Guidelines**

### Capitalized Assets

A **capitalized asset** shall be any asset acquired by donation or purchase that has a useful life of longer than three (3) years or extends the life of another capitalized asset or increases its value and meets a specific dollar threshold. At management's discretion, and in conjunction with the local auditor, capital assets purchased with long-term debt may be capitalized regardless of the specific dollar threshold for the type of class of asset acquired.

### Value of Assets

All capitalized assets shall be recorded at historical cost at acquisition date or estimated cost if acquired prior to the date of the initial inventory. Any donated capital asset shall be recorded at the date of donation using the fair market value of the item at that date.

### Depreciation

Depreciation shall be based on the straight-line method of depreciation over the estimated useful life of each depreciable asset or group of assets. Periodically, management shall evaluate the estimated useful life of each depreciable asset to determine if revision of such estimate is required.

### Dollar Threshold

A dollar threshold for each asset shall be set at \$5,500.00. Management should periodically review these levels with assistance from the local independent auditor and make any modifications necessary, and annually review with the Board.

Legal

[1. 24 P.S. 218](#)

[2. 24 P.S. 613](#)

Governmental Accounting Standards Board, Statement No. 34

Pol. 706

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30116	Revenue Detail: A large amount has been reported as Earnings on Investments in Fund 32, account 6500, which should only include interest and/or dividend earnings. Correct or provide a brief explanation of the revenue reported.  Revenue Detail 6500, Fund 32: \$11,579.28	Interest Earnings on Bank Account for Fund 32 are correct given interest rates during the 23.24 fiscal year.
41005	Expenditures have been reported in Function 1700 – Higher Education Programs for Secondary Students. Please confirm that these costs were for services provided to your school’s secondary students. NOTE: Adult education programs and Community College sponsorship should be coded to Function 1600.  Exp detail, Fund 10, Function 1700 total \$45,124.00	Costs were allocated to secondary students.
41162	Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits.  Please verify following fund and function codes: Fund 10 Function 2330;	Tax Collector Salaries are charged to object 310 per PDE Chart of Accounts.
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: \$1,434,658.25 2700-513, PY AFR Amount: \$1,174,413.12	Increase in transportation costs due to additional contracted services.
50160	SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.	QZAB 2017 has no interest and given timing of GOB 2015A refunding no interest was expensed.
50440	SESS - 2260 Instruction and Curriculum Development Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification.  SESS Schedule 2260: \$326,565.99 Prior Year SESS Schedule 2260: \$81,990.08	Special Education Department now expensed under function 2260.
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: \$8,694.50 Prior Year SESS Schedule 2350: \$46,332.77	Less litigation consultation related to Special Education.



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: \$53,001.85  
 Prior Year SESS Schedule 2420: \$24,433.75

Full year of related expenses compared to only six months in the prior year.

50600 HCB Schedule, Enterprise Fund Total cannot exceed REP report for Object 200, all Functions total reported for all Enterprise Funds.

HCBS, Enterprise Fund Total: \$104,723.04  
 REP, Object 200, Enterprise Fund: \$103,495.00

Reduction in Benefits on Enterprise Fund is related to GASB 68 & 75 Entries to Objects 200. HCBS shows true costs for medical type benefits

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100 Cash and Cash Equivalents	18,246,699				
0110 Investments					
0120 Taxes Receivable	3,988,285				
0130 Due From Other Funds	303,002				
0141 Due From Other Governments	175,880				
0142 State Revenue Receivable	138,720				
0143 Federal Revenue Receivable	766,437				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	872,788				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	73,668				
0190 Other Current Assets					
<b>Total Assets</b>	<b>\$24,565,479</b>				
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$24,565,479</b>				

Amounts Expressed in Whole Dollars

<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
<u>(31)</u>		<u>(39)</u>		

**Assets And Deferred Outflows Of Resources**

**Assets**

0100 Cash and Cash Equivalents	255,152
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	

<b>Total Assets</b>	<b>\$255,152</b>
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0910 Deferred Outflows of Resources

<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$255,152</b>
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Amounts Expressed in Whole Dollars

**Total Governmental Funds**

**Assets And Deferred Outflows Of Resources**

<b>Assets</b>	
0100 Cash and Cash Equivalents	18,501,851
0110 Investments	
0120 Taxes Receivable	3,988,285
0130 Due From Other Funds	303,002
0141 Due From Other Governments	175,880
0142 State Revenue Receivable	138,720
0143 Federal Revenue Receivable	766,437
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	872,788
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	73,668
0190 Other Current Assets	
<b>Total Assets</b>	<b>\$24,820,631</b>
0910 Deferred Outflows of Resources	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$24,820,631</b>

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	1,427,480				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt	224,908				
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	3,580,891				
0462 Payroll Deductions and Withholding	159,615				
0480 Unearned Revenues	45,484				
0490 Other Current Liabilities	15,893				
<b>Total Liabilities</b>	<b>\$5,454,271</b>				
0950 Deferred Inflows of Resources	3,829,713				
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance	575,397				
0820 Restricted Fund Balance	347,727				
0830 Committed Fund Balance					
0840 Assigned Fund Balance	4,977,189				
0850 Unassigned Fund Balance	9,381,182				
<b>Total Fund Balances</b>	<b>\$15,281,495</b>				
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$24,565,479</b>				

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Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
	<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
	<u>(31)</u>		<u>(39)</u>		

**Liabilities And Deferred Inflows Of Resources And Fund Balances**

- Liabilities**
- 0400 Due to Other Funds
  - 0411 Due to Other Governments
  - 0412 Due to Primary Government
  - 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 255,152
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

**Total Fund Balances \$255,152**

**Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$255,152**

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Amounts Expressed in Whole Dollars

**Total Governmental Funds**

**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	1,427,480
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	224,908
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	3,580,891
0462 Payroll Deductions and Withholding	159,615
0480 Unearned Revenues	45,484
0490 Other Current Liabilities	15,893

**Total Liabilities \$5,454,271**

0950 Deferred Inflows of Resources	3,829,713
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**Fund Balances**

0810 Nonspendable Fund Balance	575,397
0820 Restricted Fund Balance	602,879
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,977,189
0850 Unassigned Fund Balance	9,381,182

**Total Fund Balances \$15,536,647**

**Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$24,820,631**

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Revenues</b>					
6000 Revenue from Local Sources	25,446,541				
7000 Revenue from State Sources	21,067,249				
8000 Revenue from Federal Sources	3,535,568				
<b>Total Revenues</b>	<b>\$50,049,358</b>				
<b>Expenditures</b>					
1000 Instruction	30,656,851				
2000 Support Services	13,009,867				
3000 Operation of Non-Instructional Services	1,157,481				
4000 Facilities Acquisition, Construction and Improvement Services	10,214				
5110 Debt Service	2,829,736				
5130 Refund of Prior Year Revenues / Receipts	3,460				
5140 Leases and Other Right-to-Use Arrangements	23,695				
<b>Total Expenditures</b>	<b>\$47,691,304</b>				
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>\$2,358,054</b>				
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds	29,045,000				
9130 Bond Premiums	1,418,146				
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	29,961,246				
5150 Bond Discounts					
5200 Interfund Transfers – Out	1,516				
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>	<b>\$500,384</b>				



Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
<b>Revenues</b>					
6000 Revenue from Local Sources			11,579		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
<b>Total Revenues</b>			<b>\$11,579</b>		
<b>Expenditures</b>					
1000 Instruction					1
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					
<b>Total Expenditures</b>					<b>\$1</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>			<b>\$11,579</b>		<b>(\$1)</b>
<b>Other Financing Sources (Uses)</b>					
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					
<b>Total Other Financing Sources (Uses)</b>					

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
<b>Revenues</b>	
6000 Revenue from Local Sources	25,458,120
7000 Revenue from State Sources	21,067,249
8000 Revenue from Federal Sources	3,535,568
<b>Total Revenues</b>	<b>\$50,060,937</b>
<b>Expenditures</b>	
1000 Instruction	30,656,852
2000 Support Services	13,009,867
3000 Operation of Non-Instructional Services	1,157,481
4000 Facilities Acquisition, Construction and Improvement Services	10,214
5110 Debt Service	2,829,736
5130 Refund of Prior Year Revenues / Receipts	3,460
5140 Leases and Other Right-to-Use Arrangements	23,695
<b>Total Expenditures</b>	<b>\$47,691,305</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>\$2,369,632</b>
<b>Other Financing Sources (Uses)</b>	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	29,045,000
9130 Bond Premiums	1,418,146
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	29,961,246
5150 Bond Discounts	
5200 Interfund Transfers – Out	1,516
5300 Transfers Out to Component Units/Primary Governments	
<b>Total Other Financing Sources (Uses)</b>	<b>\$500,384</b>

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>	<b>\$2,858,438</b>				
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year	12,423,057				
<b>Fund Balance - End Of Year</b>	<b>\$15,281,495</b>				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
<b>Special And Extraordinary Items</b>					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>		<b>\$11,579</b>	<b>(\$1)</b>		
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year		243,572	1		
<b>Fund Balance - End Of Year</b>		<b>\$255,151</b>			

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
<b>Special And Extraordinary Items</b>	
9920 Special Items – Gains	
9930 Extraordinary Items – Gains	
5520 Special Items – Losses	
5530 Extraordinary Items – Losses	
<b>Net Change In Fund Balances</b>	<b>\$2,870,016</b>
<b>Fund Balance</b>	
0001 Fund Balance - Beginning of Fiscal Year	12,666,630
<b>Fund Balance - End Of Year</b>	<b>\$15,536,646</b>

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Current Assets</b>					
0100 Cash and Cash Equivalents	1,038,583			1,038,583	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	3,726			3,726	
0143 Federal Revenue Receivable	38,873			38,873	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	18,645			18,645	
0170 Inventories	31,002			31,002	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$1,130,829</b>			<b>\$1,130,829</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	184,053			184,053	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$184,053</b>			<b>\$184,053</b>	
0910 Deferred Outflows of Resources	132,554			132,554	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$1,447,436</b>			<b>\$1,447,436</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds	303,002			303,002	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	33,350			33,350	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	569			569	
0462 Payroll Deductions and Withholding	40			40	
0480 Unearned Revenues	18,623			18,623	
0490 Other Current Liabilities					
<b>Total Current Liabilities</b>	<b>\$355,584</b>			<b>\$355,584</b>	
<b>Noncurrent Liabilities</b>					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	18,492			18,492	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	34,602			34,602	
0570 Net Pension Liability	737,000			737,000	
0599 Other Noncurrent Liabilities					
<b>Total Noncurrent Liabilities</b>	<b>\$790,094</b>			<b>\$790,094</b>	
<b>Total Liabilities</b>	<b>\$1,145,678</b>			<b>\$1,145,678</b>	
0950 Deferred Inflows of Resources	62,975			62,975	
<b>Net Position</b>					
0791 Net Investment in Capital Assets	184,054			184,054	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	54,729			54,729	
<b>Total Net Position</b>	<b>\$238,783</b>			<b>\$238,783</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>	<b>\$1,447,436</b>			<b>\$1,447,436</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Operating Revenues</b>					
6600 Food Service Revenue	124,859			124,859	
0071 Charges for Services					
0072 Other Operating Revenue					
<b>Total Operating Revenues</b>	<b>\$124,859</b>			<b>\$124,859</b>	
<b>Operating Expenses</b>					
100 Personnel Services – Salaries	137,766			137,766	
200 Personnel Services – Employee Benefits	103,495			103,495	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	24,853			24,853	
500 Other Purchased Services	998,123			998,123	
600 Supplies	85,701			85,701	
740 Depreciation	17,399			17,399	
770 Amortization Expense					
810 Dues and Fees	450			450	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
<b>Total Operating Expenses</b>	<b>\$1,367,787</b>			<b>\$1,367,787</b>	
<b>Operating Income (Loss)</b>	<b>(\$1,242,928)</b>			<b>(\$1,242,928)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments	31,728			31,728	
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	100,900			100,900	
8000 Revenue from Federal Sources	1,360,973			1,360,973	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$1,493,601</b>			<b>\$1,493,601</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>\$250,673</b>			<b>\$250,673</b>	



Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN	1,516			1,516	
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
<b>Change In Net Position</b>	<b>\$252,189</b>			<b>\$252,189</b>	
0002 Net Position - Beginning of Fiscal Year	(13,406)			(13,406)	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>\$238,783</b>			<b>\$238,783</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
<b>Cash Flows From Operating Activities</b>					
0011 Cash Receipts From Users	127,679			127,679	
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	301,806			301,806	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	736,074			736,074	
0018 Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(\$910,201)</b>			<b>(\$910,201)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	97,173			97,173	
0023 Receipts From Federal Sources -8000	1,244,865			1,244,865	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans	1,516			1,516	
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					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>\$1,343,554</b>			<b>\$1,343,554</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>					
0031 Payments For Fac Acq, Const, and Imp - 4000	(24,387)			(24,387)	
0032 Proceeds from Disposal of Capital Assets					
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					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>	<b>(\$24,387)</b>			<b>(\$24,387)</b>	
<b>Cash Flows From Investing Activities</b>					
0041 Earnings on Investments - 6500	31,728			31,728	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

<b>Net Cash Prov By (Used for) Investing Activities</b>	<b>\$31,728</b>	<b>\$31,728</b>
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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Net Increase (Decrease) in Cash Flows</b>	<b>440,694</b>			<b>440,694</b>	
0004 Cash and Cash Equivalents Beginning of Year	597,889			597,889	
<b>Cash and Cash Equivalents at Year End</b>	<b>\$1,038,583</b>			<b>\$1,038,583</b>	
<hr/>					
<b>Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities</b>					
0005 Operating Income (Loss) per REP	(1,242,928)			(1,242,928)	
<b>Adjustments</b>					
0051 Depreciation and Net Amortization	17,399			17,399	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	77,330			77,330	
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	4,382			4,382	
0055 Advances to Other Funds	2,770			2,770	
0056 (Inc) Dec in Inventories (0170)	(10,715)			(10,715)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	(16,336)			(16,336)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	666			666	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(2,077)			(2,077)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	7,000			7,000	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	267			267	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	(1,562)			(1,562)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	303,847			303,847	
0067 Deferred Inflows (0950)	(50,244)			(50,244)	
<b>Total Adjustments</b>	<b>\$332,727</b>			<b>\$332,727</b>	
<b>Cash Provided By (Used for) Total</b>	<b>(\$910,201)</b>			<b>(\$910,201)</b>	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Donated Commodities	77,330
<b>Total</b>	<b>\$77,330</b>

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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	676,757			77,723
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)				
<b>Total Assets</b>	<b>\$676,757</b>			<b>\$77,723</b>
0910 Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$676,757</b>			<b>\$77,723</b>

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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>			
<b>Assets</b>			
0100 Cash and Cash Equivalents			754,480
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)			
<b>Total Assets</b>			<b>\$754,480</b>
0910 Deferred Outflows of Resources			
<b>Total Assets And Deferred Outflows Of Resources</b>			<b>\$754,480</b>

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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				300
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				

**Total Liabilities** **\$300**

0950 Deferred Inflows of Resources

**Net Position**

0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	676,757			77,423
0799 Unrestricted Net Position				

**Total Net Position** **\$676,757** **\$77,423**

**Total Liabilities, Deferred Inflows Of Resources And Net Position** **\$676,757** **\$77,723**



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Amounts Expressed in Whole Dollars	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>			
<b>Liabilities</b>			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			300
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
<b>Total Liabilities</b>			<b>\$300</b>
0950 Deferred Inflows of Resources			
<b>Net Position</b>			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			754,180
0799 Unrestricted Net Position			
<b>Total Net Position</b>			<b>\$754,180</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>			<b>\$754,480</b>

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
<b>Additions</b>						
0091 Gifts and Contributions	127,513					
0095 Net Investment Earnings	27,802			3,791		
0092 Other Additions				93,935		
<b>Deductions</b>						
0093 Scholarships Awarded	87,386					
0094 Other Deductions				95,367		
<b>Change In Net Position</b>	<b>\$67,929</b>			<b>\$2,359</b>		
0006 Net Position – Beginning of Fiscal Year	608,828			75,064		
0007 Net Position Held in Trust for Pension Benefits						
<b>Net Position - End of Fiscal Year</b>	<b>\$676,757</b>			<b>\$77,423</b>		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
<b>Additions</b>	
0091 Gifts and Contributions	127,513
0095 Net Investment Earnings	31,593
0092 Other Additions	93,935
<b>Deductions</b>	
0093 Scholarships Awarded	87,386
0094 Other Deductions	95,367
<b>Change in Net Position</b>	<b>\$70,288</b>
0006 Net Position – Beginning of Fiscal Year	683,892
0007 Net Position Held in Trust for Pension Benefits	
<b>Net Position - End of Fiscal Year</b>	<b>\$754,180</b>

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<b><u>Revenue from Local Sources</u></b>				
6111 Current Real Estate Taxes	18,982,642.88			18,982,642.88
6113 Public Utility Realty Taxes	21,388.30			21,388.30
6114 Payments in Lieu of Current Taxes - State / Local	7,893.04			7,893.04
6120 Current Per Capita Taxes, Section 679	47,883.65			47,883.65
6141 Current Act 511 Per Capita Taxes	46,073.65			46,073.65
6151 Current Act 511 Earned Income Taxes	2,299,585.52			2,299,585.52
6152 Current Act 511 Occupation Taxes	778,760.10			778,760.10
6153 Current Act 511 Real Estate Transfer Taxes	328,812.57			328,812.57
6411 Delinquent Real Estate Taxes	575,920.72			575,920.72
6420 Delinquent Per Capita Taxes, Section 679	18,162.96			18,162.96
6451 Delinquent Act 511 Earned Income Taxes	64,753.45			64,753.45
6452 Delinquent Act 511 Occupation Taxes	247,851.43			247,851.43
6500 Earnings on Investments	1,001,084.79			
6700 Revenues from LEA Activities	64,427.00			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	1,838.25			
6832 Federal IDEA Revenue Received as Pass Through	479,823.58			
6910 Rentals	9,123.32			
6920 Contributions and Donations from Private Sources	57,657.41			
6944 Receipts from Other LEAs in Pennsylvania - Education	4,142.58			
6949 Other Tuition from Patrons	4,464.00			
6961 Transportation Services Provided Other Pennsylvania LEAs	22,286.81			
6962 Other Services Provided Other Pennsylvania LEAs	13,452.60			
6991 Refunds of a Prior Year Expenditure	295,516.00			
6999 Other Revenues Not Specified Above	72,996.21			
<b>TOTAL Revenue from Local Sources</b>	<b>\$25,446,540.82</b>			<b>\$23,419,728.27</b>

**Revenue Reported  
In Current Year**

**Revenue from State Sources**

7111 Basic Education Funding-Formula	11,201,877.40		
7160 Tuition for Orphans Subsidy	107,539.66		
7271 Special Education funds for School-Aged Pupils	2,052,334.44		
7292 Pre-K Counts	192,695.13		
7311 Pupil Transportation Subsidy	518,007.43		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,700.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	824,078.99		
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,517.53		
7340 State Property Tax Reduction Allocation	1,494,538.39		
7362 School Mental Health & Safety and Security Grants	157,300.83		
7505 Ready to Learn Block Grant	374,159.00		
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,649.22		
7810 State Share of Social Security and Medicare Taxes	688,036.07		
7820 State Share of Retirement Contributions	3,398,815.05		
<b>TOTAL Revenue from State Sources</b>	<b>\$21,067,249.14</b>		

**Revenue Reported  
In Current Year**

**Revenue from Federal Sources**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	688,947.63			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	83,939.00			
8517 Title IV - 21st Century Schools	48,928.00			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,513,120.97			
8751 ARP ESSER Learning Loss	171,945.16			
8752 ARP ESSER Summer Programs	4,452.65			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	22,724.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,510.44			
<b>TOTAL Revenue from Federal Sources</b>	<b>\$3,535,567.85</b>			

	<b>Revenue Reported In Current Year</b>		
<b><u>Other Financing Sources</u></b>			
9120 Proceeds from Refunding of Bonds	29,045,000.00		
9130 Bond Premiums	1,418,145.75		
<b>TOTAL Other Financing Sources</b>	<b>\$30,463,145.75</b>		
<b>TOTAL FROM ALL SOURCES</b>	<b>\$80,512,503.56</b>		<b>\$23,419,728.27</b>

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
<b>6000 Revenue from Local Sources</b>						
6111 Current Real Estate Taxes	18,982,642.88					
6113 Public Utility Realty Taxes	21,388.30					
6114 Payments in Lieu of Current Taxes - State / Local	7,893.04					
6120 Current Per Capita Taxes, Section 679	47,883.65					
6141 Current Act 511 Per Capita Taxes	46,073.65					
6151 Current Act 511 Earned Income Taxes	2,299,585.52					
6152 Current Act 511 Occupation Taxes	778,760.10					
6153 Current Act 511 Real Estate Transfer Taxes	328,812.57					
6411 Delinquent Real Estate Taxes	575,920.72					
6420 Delinquent Per Capita Taxes, Section 679	18,162.96					
6451 Delinquent Act 511 Earned Income Taxes	64,753.45					
6452 Delinquent Act 511 Occupation Taxes	247,851.43					
6500 Earnings on Investments	1,001,084.79					
6700 Revenues from LEA Activities	64,427.00					
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	1,838.25					
6832 Federal IDEA Revenue Received as Pass Through	479,823.58					
6910 Rentals	9,123.32					
6920 Contributions and Donations from Private Sources	57,657.41					
6944 Receipts from Other LEAs in Pennsylvania - Education	4,142.58					
6949 Other Tuition from Patrons	4,464.00					
6961 Transportation Services Provided Other Pennsylvania LEAs	22,286.81					
6962 Other Services Provided Other Pennsylvania LEAs	13,452.60					
6991 Refunds of a Prior Year Expenditure	295,516.00					
6999 Other Revenues Not Specified Above	72,996.21					
<b>6000 Total Revenue from Local Sources</b>	<b>\$25,446,540.82</b>					
<b>7000 Revenue from State Sources</b>						
7111 Basic Education Funding-Formula	11,201,877.40					
7160 Tuition for Orphans Subsidy	107,539.66					
7271 Special Education funds for School-Aged Pupils	2,052,334.44					
7292 Pre-K Counts	192,695.13					
7311 Pupil Transportation Subsidy	518,007.43					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,700.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	824,078.99					
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,517.53					
7340 State Property Tax Reduction Allocation	1,494,538.39					



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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
<b>6000 Revenue from Local Sources</b>					
6111 Current Real Estate Taxes					18,982,642.88
6113 Public Utility Realty Taxes					21,388.30
6114 Payments in Lieu of Current Taxes - State / Local					7,893.04
6120 Current Per Capita Taxes, Section 679					47,883.65
6141 Current Act 511 Per Capita Taxes					46,073.65
6151 Current Act 511 Earned Income Taxes					2,299,585.52
6152 Current Act 511 Occupation Taxes					778,760.10
6153 Current Act 511 Real Estate Transfer Taxes					328,812.57
6411 Delinquent Real Estate Taxes					575,920.72
6420 Delinquent Per Capita Taxes, Section 679					18,162.96
6451 Delinquent Act 511 Earned Income Taxes					64,753.45
6452 Delinquent Act 511 Occupation Taxes					247,851.43
6500 Earnings on Investments	11,579.28				1,012,664.07
6700 Revenues from LEA Activities					64,427.00
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					1,838.25
6832 Federal IDEA Revenue Received as Pass Through					479,823.58
6910 Rentals					9,123.32
6920 Contributions and Donations from Private Sources					57,657.41
6944 Receipts from Other LEAs in Pennsylvania - Education					4,142.58
6949 Other Tuition from Patrons					4,464.00
6961 Transportation Services Provided Other Pennsylvania LEAs					22,286.81
6962 Other Services Provided Other Pennsylvania LEAs					13,452.60
6991 Refunds of a Prior Year Expenditure					295,516.00
6999 Other Revenues Not Specified Above					72,996.21
<b>6000 Total Revenue from Local Sources</b>	<b>\$11,579.28</b>				<b>\$25,458,120.10</b>
<b>7000 Revenue from State Sources</b>					
7111 Basic Education Funding-Formula					11,201,877.40
7160 Tuition for Orphans Subsidy					107,539.66
7271 Special Education funds for School-Aged Pupils					2,052,334.44
7292 Pre-K Counts					192,695.13
7311 Pupil Transportation Subsidy					518,007.43
7312 Nonpublic and Charter School Pupil Transportation Subsidy					7,700.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					824,078.99
7330 Health Services (Medical, Dental, Nurse, Act 25)					39,517.53
7340 State Property Tax Reduction Allocation					1,494,538.39

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
<b>7000 Revenue from State Sources</b>						
7362 School Mental Health & Safety and Security Grants	157,300.83					
7505 Ready to Learn Block Grant	374,159.00					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,649.22					
7810 State Share of Social Security and Medicare Taxes	688,036.07					
7820 State Share of Retirement Contributions	3,398,815.05					
<b>7000 Total Revenue from State Sources</b>	<b>\$21,067,249.14</b>					
<b>8000 Revenue from Federal Sources</b>						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	688,947.63					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	83,939.00					
8517 Title IV - 21st Century Schools	48,928.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,513,120.97					
8751 ARP ESSER Learning Loss	171,945.16					
8752 ARP ESSER Summer Programs	4,452.65					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	22,724.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,510.44					
<b>8000 Total Revenue from Federal Sources</b>	<b>\$3,535,567.85</b>					
<b>9000 Other Financing Sources</b>						
9120 Proceeds from Refunding of Bonds	29,045,000.00					
9130 Bond Premiums	1,418,145.75					
<b>9000 Total Other Financing Sources</b>	<b>\$30,463,145.75</b>					
<b>Total From All Sources</b>	<b>\$80,512,503.56</b>					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
<b>7000 Revenue from State Sources</b>					
7362 School Mental Health & Safety and Security Grants					157,300.83
7505 Ready to Learn Block Grant					374,159.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					10,649.22
7810 State Share of Social Security and Medicare Taxes					688,036.07
7820 State Share of Retirement Contributions					3,398,815.05
<b>7000 Total Revenue from State Sources</b>					<b>\$21,067,249.14</b>
<b>8000 Revenue from Federal Sources</b>					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					688,947.63
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					83,939.00
8517 Title IV - 21st Century Schools					48,928.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					2,513,120.97
8751 ARP ESSER Learning Loss					171,945.16
8752 ARP ESSER Summer Programs					4,452.65
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					22,724.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					1,510.44
<b>8000 Total Revenue from Federal Sources</b>					<b>\$3,535,567.85</b>
<b>9000 Other Financing Sources</b>					
9120 Proceeds from Refunding of Bonds					29,045,000.00
9130 Bond Premiums					1,418,145.75
<b>9000 Total Other Financing Sources</b>					<b>\$30,463,145.75</b>
<b>Total From All Sources</b>	<b>\$11,579.28</b>				<b>\$80,524,082.84</b>

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690. 1850) (31)</u>
Revenue from Local Sources	25,446,540.82					
Revenue from State Sources	21,067,249.14					
Revenue from Federal Sources	3,535,567.85					
Other Financing Sources	30,463,145.75					
<b>Total From All Sources</b>	<b>\$80,512,503.56</b>					

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	11,579.28				25,458,120.10
Revenue from State Sources					21,067,249.14
Revenue from Federal Sources					3,535,567.85
Other Financing Sources					30,463,145.75
<b>Total From All Sources</b>	<b>\$11,579.28</b>				<b>\$80,524,082.84</b>

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General Fund (10)

	<u>Total</u>
<b>1000 Instruction</b>	
<b>100 Personnel Services – Salaries</b>	
100 Personnel Services – Salaries	11,448,673.19
<b>Total Personnel Services – Salaries</b>	<b>\$11,448,673.19</b>
<b>200 Personnel Services – Employee Benefits</b>	
210 Group Insurance – Contracted Provider	33,272.63
220 Social Security Contributions	866,973.49
230 PSERS Retirement Contributions	3,805,113.19
250 Unemployment Compensation	1,663.64
260 Workers’ Compensation	123,993.00
270 Group Insurance – Self-Insurance	4,316,724.65
280 Other Post-Employment Benefits (OPEB)	42,093.02
291 Other Retirement Plans	1,989.60
292 Health Savings Accounts	183,000.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$9,374,823.22</b>
<b>300 Purchased Professional and Technical Services</b>	
322 Professional Educational Services – Ius	1,219,232.90
323 Professional Educational Services – Other Educational Agencies	252,355.00
329 Professional Educational Services – Other	2,663,506.77
350 Security / Safety Services	539.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$4,135,633.67</b>
<b>400 Purchased Property Services</b>	
430 Repairs and Maintenance Services	7,895.50
440 Rentals	15,619.86
<b>Total Purchased Property Services</b>	<b>\$23,515.36</b>
<b>500 Other Purchased Services</b>	
510 Student Transportation Services	3,687.00
530 Communications	1,647.32
549 Other Advertising/Public Relations	364.40
550 Printing and Binding	1,871.28
561 Tuition To Other School Districts Within the State	125,787.22
562 Tuition To Pennsylvania Charter Schools	2,822,377.96
563 Tuition To Nonpublic Schools	111,369.20
564 Tuition To Career and Technology Centers	1,664,215.80
566 Tuition To Institutions of Higher Education and Technical Institutes	237,927.04
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	24,552.87
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	13,120.05
580 Travel	3,125.13
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	9,185.16
<b>Total Other Purchased Services</b>	<b>\$5,019,230.43</b>
<b>600 Supplies</b>	
610 General Supplies	185,165.40
630 Food	7,156.11
640 Books and Periodicals	403,071.49
650 Supplies & Fees – Technology Related	21,777.53

General Fund (10)

		<u>Total</u>
<b>1000 Instruction</b>		
<b>Total Supplies</b>		<b>\$617,170.53</b>
<b>700 Property</b>		
752 Capital Equipment – Original and Additional		29,120.00
<b>Total Property</b>		<b>\$29,120.00</b>
<b>800 Other Objects</b>		
810 Dues and Fees		8,685.00
<b>Total Other Objects</b>		<b>\$8,685.00</b>
<b>Total 1000 Instruction</b>		<b>\$30,656,851.40</b>

**General Fund (10)**

**1100 Regular Programs – Elementary / Secondary**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	2,951,351.09	5,124,763.17	1,087,726.09	9,163,840.35
<b>Total Personnel Services – Salaries</b>	<b>\$2,951,351.09</b>	<b>\$5,124,763.17</b>	<b>\$1,087,726.09</b>	<b>\$9,163,840.35</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	11,584.49	12,134.62		23,719.11
220 Social Security Contributions	223,159.69	388,995.79	82,144.55	694,300.03
230 PSERS Retirement Contributions	1,137,553.91	1,729,003.36	184,885.25	3,051,442.52
250 Unemployment Compensation		1,663.64		1,663.64
260 Workers' Compensation		123,993.00		123,993.00
270 Group Insurance – Self-Insurance	1,408,413.74	1,594,293.33	55,984.94	3,058,692.01
280 Other Post-Employment Benefits (OPEB)	34,392.42	3,460.40		37,852.82
292 Health Savings Accounts	34,000.00	121,500.00		155,500.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$2,849,104.25</b>	<b>\$3,975,044.14</b>	<b>\$323,014.74</b>	<b>\$7,147,163.13</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius		1,000.00		1,000.00
323 Professional Educational Services – Other Educational Agencies		252,355.00		252,355.00
329 Professional Educational Services – Other	260.96	189,855.99		190,116.95
350 Security / Safety Services		539.00		539.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$260.96</b>	<b>\$443,749.99</b>		<b>\$444,010.95</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	2,637.50	5,258.00		7,895.50
440 Rentals	8,792.69	6,827.17		15,619.86
<b>Total Purchased Property Services</b>	<b>\$11,430.19</b>	<b>\$12,085.17</b>		<b>\$23,515.36</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		1,998.00	627.00	2,625.00
550 Printing and Binding		1,871.28		1,871.28
561 Tuition To Other School Districts Within the State	2,019.15			2,019.15
562 Tuition To Pennsylvania Charter Schools	483,143.53	829,056.82		1,312,200.35
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	160.00	11,010.05		11,170.05
580 Travel			2,629.08	2,629.08
<b>Total Other Purchased Services</b>	<b>\$485,322.68</b>	<b>\$843,936.15</b>	<b>\$3,256.08</b>	<b>\$1,332,514.91</b>
<b>600 Supplies</b>				
610 General Supplies	33,935.14	89,008.56	41,228.45	164,172.15
630 Food		3,940.17	3,138.00	7,078.17
640 Books and Periodicals	1,190.00	22,528.67	379,352.82	403,071.49
650 Supplies & Fees – Technology Related	629.99	9,482.52	4,061.31	14,173.82
<b>Total Supplies</b>	<b>\$35,755.13</b>	<b>\$124,959.92</b>	<b>\$427,780.58</b>	<b>\$588,495.63</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional		29,120.00		29,120.00
<b>Total Property</b>		<b>\$29,120.00</b>		<b>\$29,120.00</b>
<b>800 Other Objects</b>				



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General Fund (10)

1100 Regular Programs – Elementary / Secondary

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

8,615.00

8,615.00

**Total Other Objects**

**\$8,615.00**

**\$8,615.00**

**Total 1100 Regular Programs – Elementary / Secondary**

**\$6,333,224.30**

**\$10,562,273.54**

**\$1,841,777.49**

**\$18,737,275.33**

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**General Fund (10)**

**1110 Regular Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	2,951,351.09	5,124,763.17	525,981.87	8,602,096.13
<b>Total Personnel Services – Salaries</b>	<b>\$2,951,351.09</b>	<b>\$5,124,763.17</b>	<b>\$525,981.87</b>	<b>\$8,602,096.13</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	11,584.49	12,134.62		23,719.11
220 Social Security Contributions	223,159.69	388,995.79	39,921.44	652,076.92
230 PSERS Retirement Contributions	1,137,553.91	1,729,003.36	89,417.02	2,955,974.29
250 Unemployment Compensation		1,663.64		1,663.64
260 Workers' Compensation		123,993.00		123,993.00
270 Group Insurance – Self-Insurance	1,408,413.74	1,594,293.33	55,984.94	3,058,692.01
280 Other Post-Employment Benefits (OPEB)	34,392.42	3,460.40		37,852.82
292 Health Savings Accounts	34,000.00	121,500.00		155,500.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$2,849,104.25</b>	<b>\$3,975,044.14</b>	<b>\$185,323.40</b>	<b>\$7,009,471.79</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius		1,000.00		1,000.00
323 Professional Educational Services – Other Educational Agencies		252,355.00		252,355.00
329 Professional Educational Services – Other	260.96	189,855.99		190,116.95
350 Security / Safety Services		539.00		539.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$260.96</b>	<b>\$443,749.99</b>		<b>\$444,010.95</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	2,637.50	5,258.00		7,895.50
440 Rentals	8,792.69	6,827.17		15,619.86
<b>Total Purchased Property Services</b>	<b>\$11,430.19</b>	<b>\$12,085.17</b>		<b>\$23,515.36</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		1,998.00	627.00	2,625.00
550 Printing and Binding		1,871.28		1,871.28
561 Tuition To Other School Districts Within the State	2,019.15			2,019.15
562 Tuition To Pennsylvania Charter Schools	483,143.53	829,056.82		1,312,200.35
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	160.00	11,010.05		11,170.05
<b>Total Other Purchased Services</b>	<b>\$485,322.68</b>	<b>\$843,936.15</b>	<b>\$627.00</b>	<b>\$1,329,885.83</b>
<b>600 Supplies</b>				
610 General Supplies	33,935.14	89,008.56	3,599.64	126,543.34
630 Food		3,940.17	3,138.00	7,078.17
640 Books and Periodicals	1,190.00	22,528.67	379,352.82	403,071.49
650 Supplies & Fees – Technology Related	629.99	9,482.52		10,112.51
<b>Total Supplies</b>	<b>\$35,755.13</b>	<b>\$124,959.92</b>	<b>\$386,090.46</b>	<b>\$546,805.51</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional		29,120.00		29,120.00
<b>Total Property</b>		<b>\$29,120.00</b>		<b>\$29,120.00</b>
<b>800 Other Objects</b>				
810 Dues and Fees		8,615.00		8,615.00

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General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Total Other Objects		\$8,615.00		\$8,615.00
Total 1110 Regular Programs	\$6,333,224.30	\$10,562,273.54	\$1,098,022.73	\$17,993,520.57

**General Fund (10)**

**1190 Federally-Funded Regular Programs**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries			561,744.22	561,744.22
<b>Total Personnel Services – Salaries</b>			<b>\$561,744.22</b>	<b>\$561,744.22</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions			42,223.11	42,223.11
230 PSERS Retirement Contributions			95,468.23	95,468.23
<b>Total Personnel Services – Employee Benefits</b>			<b>\$137,691.34</b>	<b>\$137,691.34</b>
<b>500 Other Purchased Services</b>				
580 Travel			2,629.08	2,629.08
<b>Total Other Purchased Services</b>			<b>\$2,629.08</b>	<b>\$2,629.08</b>
<b>600 Supplies</b>				
610 General Supplies			37,628.81	37,628.81
650 Supplies & Fees – Technology Related			4,061.31	4,061.31
<b>Total Supplies</b>			<b>\$41,690.12</b>	<b>\$41,690.12</b>
<b>Total 1190 Federally-Funded Regular Programs</b>			<b>\$743,754.76</b>	<b>\$743,754.76</b>

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**General Fund (10)**

**1200 Special Programs – Elementary / Secondary**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	806,522.06	1,175,247.13	184,571.10	2,166,340.29
<b>Total Personnel Services – Salaries</b>	<b>\$806,522.06</b>	<b>\$1,175,247.13</b>	<b>\$184,571.10</b>	<b>\$2,166,340.29</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	4,415.34	5,023.12		9,438.46
220 Social Security Contributions	60,880.40	88,830.74	13,966.59	163,677.73
230 PSERS Retirement Contributions	289,506.79	412,642.95	31,377.16	733,526.90
270 Group Insurance – Self-Insurance	545,063.22	639,593.21	42,412.85	1,227,069.28
280 Other Post-Employment Benefits (OPEB)		4,240.20		4,240.20
291 Other Retirement Plans		1,989.60		1,989.60
292 Health Savings Accounts	8,000.00	19,500.00		27,500.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$907,865.75</b>	<b>\$1,171,819.82</b>	<b>\$87,756.60</b>	<b>\$2,167,442.17</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	267,861.09	497,359.45	446,595.36	1,211,815.90
329 Professional Educational Services – Other	1,032,124.55	1,441,265.27		2,473,389.82
<b>Total Purchased Professional and Technical Services</b>	<b>\$1,299,985.64</b>	<b>\$1,938,624.72</b>	<b>\$446,595.36</b>	<b>\$3,685,205.72</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		660.00		660.00
530 Communications		1,647.32		1,647.32
561 Tuition To Other School Districts Within the State	922.56	122,845.51		123,768.07
562 Tuition To Pennsylvania Charter Schools	369,661.91	1,140,515.70		1,510,177.61
563 Tuition To Nonpublic Schools	2,326.28	109,042.92		111,369.20
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		24,552.87		24,552.87
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		1,950.00		1,950.00
580 Travel		264.14		264.14
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes		9,185.16		9,185.16
<b>Total Other Purchased Services</b>	<b>\$372,910.75</b>	<b>\$1,410,663.62</b>		<b>\$1,783,574.37</b>
<b>600 Supplies</b>				
610 General Supplies		5,121.86	3,032.98	8,154.84
650 Supplies & Fees – Technology Related	332.98	7,270.73		7,603.71
<b>Total Supplies</b>	<b>\$332.98</b>	<b>\$12,392.59</b>	<b>\$3,032.98</b>	<b>\$15,758.55</b>
<b>Total 1200 Special Programs – Elementary / Secondary</b>	<b>\$3,387,617.18</b>	<b>\$5,708,747.88</b>	<b>\$721,956.04</b>	<b>\$9,818,321.10</b>

**General Fund (10)**

**1210 Life Skills Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	199,842.98	219,891.69		419,734.67
<b>Total Personnel Services – Salaries</b>	<b>\$199,842.98</b>	<b>\$219,891.69</b>		<b>\$419,734.67</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	1,208.03	745.41		1,953.44
220 Social Security Contributions	14,993.68	16,599.97		31,593.65
230 PSERS Retirement Contributions	67,959.25	74,083.29		142,042.54
270 Group Insurance – Self-Insurance	158,524.19	97,380.30		255,904.49
280 Other Post-Employment Benefits (OPEB)		4,218.00		4,218.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$242,685.15</b>	<b>\$193,026.97</b>		<b>\$435,712.12</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – lus		2,000.00		2,000.00
329 Professional Educational Services – Other		273,098.01		273,098.01
<b>Total Purchased Professional and Technical Services</b>		<b>\$275,098.01</b>		<b>\$275,098.01</b>
<b>600 Supplies</b>				
610 General Supplies		1,110.55	300.00	1,410.55
650 Supplies & Fees – Technology Related	332.98			332.98
<b>Total Supplies</b>	<b>\$332.98</b>	<b>\$1,110.55</b>	<b>\$300.00</b>	<b>\$1,743.53</b>
<b>Total 1210 Life Skills Support</b>	<b>\$442,861.11</b>	<b>\$689,127.22</b>	<b>\$300.00</b>	<b>\$1,132,288.33</b>

**General Fund (10)**

**1220 Sensory Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	125,997.22	65,399.78		191,397.00
<b>Total Personnel Services – Salaries</b>	<b>\$125,997.22</b>	<b>\$65,399.78</b>		<b>\$191,397.00</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	390.79	221.35		612.14
220 Social Security Contributions	9,468.00	4,948.04		14,416.04
230 PSERS Retirement Contributions	42,839.08	21,714.28		64,553.36
270 Group Insurance – Self-Insurance	50,583.93	28,756.52		79,340.45
292 Health Savings Accounts		4,000.00		4,000.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$103,281.80</b>	<b>\$59,640.19</b>		<b>\$162,921.99</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – lus		200.20	146,176.78	146,376.98
<b>Total Purchased Professional and Technical Services</b>		<b>\$200.20</b>	<b>\$146,176.78</b>	<b>\$146,376.98</b>
<b>Total 1220 Sensory Support</b>	<b>\$229,279.02</b>	<b>\$125,240.17</b>	<b>\$146,176.78</b>	<b>\$500,695.97</b>

**General Fund (10)**

**1230 Emotional Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	218,457.89	208,857.99	116,120.00	543,435.88
<b>Total Personnel Services – Salaries</b>	<b>\$218,457.89</b>	<b>\$208,857.99</b>	<b>\$116,120.00</b>	<b>\$543,435.88</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	1,241.99	749.56		1,991.55
220 Social Security Contributions	16,575.33	15,805.67	8,802.24	41,183.24
230 PSERS Retirement Contributions	85,280.78	79,644.29	19,740.44	184,665.51
270 Group Insurance – Self-Insurance	132,925.64	80,877.41	42,412.85	256,215.90
292 Health Savings Accounts	4,000.00	5,500.00		9,500.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$240,023.74</b>	<b>\$182,576.93</b>	<b>\$70,955.53</b>	<b>\$493,556.20</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – lus	267,861.09	482,659.25	15,133.82	765,654.16
329 Professional Educational Services – Other	1,032,124.55	1,030,255.24		2,062,379.79
<b>Total Purchased Professional and Technical Services</b>	<b>\$1,299,985.64</b>	<b>\$1,512,914.49</b>	<b>\$15,133.82</b>	<b>\$2,828,033.95</b>
<b>500 Other Purchased Services</b>				
561 Tuition To Other School Districts Within the State	922.56	71,626.68		72,549.24
563 Tuition To Nonpublic Schools	2,326.28	109,042.92		111,369.20
<b>Total Other Purchased Services</b>	<b>\$3,248.84</b>	<b>\$180,669.60</b>		<b>\$183,918.44</b>
<b>Total 1230 Emotional Support</b>	<b>\$1,761,716.11</b>	<b>\$2,085,019.01</b>	<b>\$202,209.35</b>	<b>\$4,048,944.47</b>



**General Fund (10)**

**1240 Academic Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	262,223.97	681,097.67	68,451.10	1,011,772.74
<b>Total Personnel Services – Salaries</b>	<b>\$262,223.97</b>	<b>\$681,097.67</b>	<b>\$68,451.10</b>	<b>\$1,011,772.74</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	1,574.53	3,306.80		4,881.33
220 Social Security Contributions	19,843.39	51,477.06	5,164.35	76,484.80
230 PSERS Retirement Contributions	93,427.68	237,201.09	11,636.72	342,265.49
270 Group Insurance – Self-Insurance	203,029.46	432,578.98		635,608.44
280 Other Post-Employment Benefits (OPEB)		22.20		22.20
291 Other Retirement Plans		1,989.60		1,989.60
292 Health Savings Accounts	4,000.00	10,000.00		14,000.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$321,875.06</b>	<b>\$736,575.73</b>	<b>\$16,801.07</b>	<b>\$1,075,251.86</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius		12,500.00	285,284.76	297,784.76
329 Professional Educational Services – Other		137,912.02		137,912.02
<b>Total Purchased Professional and Technical Services</b>		<b>\$150,412.02</b>	<b>\$285,284.76</b>	<b>\$435,696.78</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		660.00		660.00
530 Communications		1,647.32		1,647.32
561 Tuition To Other School Districts Within the State		51,218.83		51,218.83
562 Tuition To Pennsylvania Charter Schools	369,661.91	1,140,515.70		1,510,177.61
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		1,950.00		1,950.00
580 Travel		264.14		264.14
<b>Total Other Purchased Services</b>	<b>\$369,661.91</b>	<b>\$1,196,255.99</b>		<b>\$1,565,917.90</b>
<b>600 Supplies</b>				
610 General Supplies		4,011.31	2,732.98	6,744.29
650 Supplies & Fees – Technology Related		7,270.73		7,270.73
<b>Total Supplies</b>		<b>\$11,282.04</b>	<b>\$2,732.98</b>	<b>\$14,015.02</b>
<b>Total 1240 Academic Support</b>	<b>\$953,760.94</b>	<b>\$2,775,623.45</b>	<b>\$373,269.91</b>	<b>\$4,102,654.30</b>

**General Fund (10)**

**1241 Learning Support – Public**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	246,324.68	668,166.40	68,451.10	982,942.18
<b>Total Personnel Services – Salaries</b>	<b>\$246,324.68</b>	<b>\$668,166.40</b>	<b>\$68,451.10</b>	<b>\$982,942.18</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	1,513.96	3,008.58		4,522.54
220 Social Security Contributions	18,664.07	50,502.14	5,164.35	74,330.56
230 PSERS Retirement Contributions	88,021.95	232,804.50	11,636.72	332,463.17
270 Group Insurance – Self-Insurance	194,923.06	392,072.83		586,995.89
280 Other Post-Employment Benefits (OPEB)		22.20		22.20
291 Other Retirement Plans		1,989.60		1,989.60
292 Health Savings Accounts	4,000.00	10,000.00		14,000.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$307,123.04</b>	<b>\$690,399.85</b>	<b>\$16,801.07</b>	<b>\$1,014,323.96</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius		12,500.00	285,284.76	297,784.76
329 Professional Educational Services – Other		137,912.02		137,912.02
<b>Total Purchased Professional and Technical Services</b>		<b>\$150,412.02</b>	<b>\$285,284.76</b>	<b>\$435,696.78</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		660.00		660.00
530 Communications		1,647.32		1,647.32
561 Tuition To Other School Districts Within the State		51,218.83		51,218.83
562 Tuition To Pennsylvania Charter Schools	369,661.91	1,140,515.70		1,510,177.61
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		1,950.00		1,950.00
580 Travel		264.14		264.14
<b>Total Other Purchased Services</b>	<b>\$369,661.91</b>	<b>\$1,196,255.99</b>		<b>\$1,565,917.90</b>
<b>600 Supplies</b>				
610 General Supplies		4,011.31	2,732.98	6,744.29
650 Supplies & Fees – Technology Related		7,270.73		7,270.73
<b>Total Supplies</b>		<b>\$11,282.04</b>	<b>\$2,732.98</b>	<b>\$14,015.02</b>
<b>Total 1241 Learning Support – Public</b>	<b>\$923,109.63</b>	<b>\$2,716,516.30</b>	<b>\$373,269.91</b>	<b>\$4,012,895.84</b>

**General Fund (10)**

**1243 Gifted Support**

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries

**Total Personnel Services – Salaries**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

**Total Personnel Services – Employee Benefits**

**Total 1243 Gifted Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	15,899.29	12,931.27		28,830.56
<b>Total Personnel Services – Salaries</b>	<b>\$15,899.29</b>	<b>\$12,931.27</b>		<b>\$28,830.56</b>
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	60.57	298.22		358.79
220 Social Security Contributions	1,179.32	974.92		2,154.24
230 PSERS Retirement Contributions	5,405.73	4,396.59		9,802.32
270 Group Insurance – Self-Insurance	8,106.40	40,506.15		48,612.55
<b>Total Personnel Services – Employee Benefits</b>	<b>\$14,752.02</b>	<b>\$46,175.88</b>		<b>\$60,927.90</b>
<b>Total 1243 Gifted Support</b>	<b>\$30,651.31</b>	<b>\$59,107.15</b>		<b>\$89,758.46</b>

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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

24,552.87

24,552.87

594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes

9,185.16

9,185.16

**Total Other Purchased Services**

**\$33,738.03**

**\$33,738.03**

**Total 1290 Special Programs - Other Support**

**\$33,738.03**

**\$33,738.03**

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General Fund (10)

1300 Vocational Education

Elementary

Secondary

Federal

Total

500 Other Purchased Services

564 Tuition To Career and Technology Centers

1,664,215.80

1,664,215.80

**Total Other Purchased Services**

**\$1,664,215.80**

**\$1,664,215.80**

**Total 1300 Vocational Education**

**\$1,664,215.80**

**\$1,664,215.80**

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General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

6,417.00

6,417.00

**Total Purchased Professional and Technical Services**

**\$6,417.00**

**\$6,417.00**

**Total 1500 Nonpublic School Programs**

**\$6,417.00**

**\$6,417.00**

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General Fund (10)

1600 Adult Education Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

566 Tuition To Institutions of Higher Education and Technical Institutes

192,803.04

**Total Other Purchased Services**

**\$192,803.04**

**Total 1600 Adult Education Programs**

**\$192,803.04**

General Fund (10)

1700 Higher Education Programs for Secondary Students

Elementary

Secondary

Federal

Total

500 Other Purchased Services

566 Tuition To Institutions of Higher Education and Technical Institutes

45,124.00

**Total Other Purchased Services**

**\$45,124.00**

**Total 1700 Higher Education Programs for Secondary Students**

**\$45,124.00**



**General Fund (10)**

**1800 Pre-Kindergarten**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	100 Personnel Services – Salaries			118,492.55
<b>Total Personnel Services – Salaries</b>				<b>\$118,492.55</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	210 Group Insurance – Contracted Provider			115.06
	220 Social Security Contributions			8,995.73
	230 PSERS Retirement Contributions			20,143.77
	270 Group Insurance – Self-Insurance			30,963.36
<b>Total Personnel Services – Employee Benefits</b>				<b>\$60,217.92</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>			
	510 Student Transportation Services			402.00
	549 Other Advertising/Public Relations			364.40
	580 Travel			231.91
<b>Total Other Purchased Services</b>				<b>\$998.31</b>
<b>600</b>	<b><u>Supplies</u></b>			
	610 General Supplies			12,838.41
	630 Food			77.94
<b>Total Supplies</b>				<b>\$12,916.35</b>
<b>800</b>	<b><u>Other Objects</u></b>			
	810 Dues and Fees			70.00
<b>Total Other Objects</b>				<b>\$70.00</b>
<b>Total 1800 Pre-Kindergarten</b>				<b>\$192,695.13</b>

**General Fund (10)**

**1801 Pre-K Instruction**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	100 Personnel Services – Salaries			81,461.70
<b>Total Personnel Services – Salaries</b>				<b>\$81,461.70</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	210 Group Insurance – Contracted Provider			115.06
	220 Social Security Contributions			6,220.94
	230 PSERS Retirement Contributions			13,848.52
	270 Group Insurance – Self-Insurance			30,963.36
<b>Total Personnel Services – Employee Benefits</b>				<b>\$51,147.88</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>			
	510 Student Transportation Services			402.00
	549 Other Advertising/Public Relations			364.40
	580 Travel			231.91
<b>Total Other Purchased Services</b>				<b>\$998.31</b>
<b>600</b>	<b><u>Supplies</u></b>			
	610 General Supplies			12,838.41
	630 Food			77.94
<b>Total Supplies</b>				<b>\$12,916.35</b>
<b>800</b>	<b><u>Other Objects</u></b>			
	810 Dues and Fees			70.00
<b>Total Other Objects</b>				<b>\$70.00</b>
<b>Total 1801 Pre-K Instruction</b>				<b>\$146,594.24</b>

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General Fund (10)

1802 Pre-K Administrative Support

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

37,030.85

**Total Personnel Services – Salaries**

**\$37,030.85**

200 Personnel Services – Employee Benefits

220 Social Security Contributions

2,774.79

230 PSERS Retirement Contributions

6,295.25

**Total Personnel Services – Employee Benefits**

**\$9,070.04**

**Total 1802 Pre-K Administrative Support**

**\$46,100.89**

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 4,156,759.25

**Total Personnel Services – Salaries**

**\$4,156,759.25**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 17,926.50

220 Social Security Contributions 319,669.31

230 PSERS Retirement Contributions 1,362,499.36

240 Tuition Reimbursement 41,883.00

270 Group Insurance – Self-Insurance 1,763,334.59

280 Other Post-Employment Benefits (OPEB) 14,391.05

291 Other Retirement Plans 8,379.39

292 Health Savings Accounts 87,000.00

299 All Other Employee Benefits 2,211.54

**Total Personnel Services – Employee Benefits**

**\$3,617,294.74**

300 Purchased Professional and Technical Services

310 Official / Administrative Services 80,671.09

329 Professional Educational Services – Other 34,052.50

330 Other Professional Services 389,925.76

340 Technical Services 236,159.82

350 Security / Safety Services 62,319.59

360 Employee Training and Development Services 15,389.88

390 Other Purchased Professional and Technical Services 18,000.00

**Total Purchased Professional and Technical Services**

**\$836,518.64**

400 Purchased Property Services

410 Cleaning Services 36,543.76

420 Utility Services 32,332.90

430 Repairs and Maintenance Services 362,322.75

440 Rentals 2,287.69

460 Extermination Services 1,225.20

**Total Purchased Property Services**

**\$434,712.30**

500 Other Purchased Services

513 Contracted Carriers 1,434,658.25

516 Student Transportation Services From the IU 206,829.60

519 Student Transportation Services From Other Sources 12,590.25

520 Insurance – General 38,924.75

522 Automotive Liability Insurance 11,450.00

523 General Property and Liability Insurance 133,834.00

530 Communications 66,842.01

549 Other Advertising/Public Relations 1,884.35

550 Printing and Binding 20,450.41

580 Travel 4,135.85

595 IU Payments By Withholding 24,055.75

**Total Other Purchased Services**

**\$1,955,655.22**

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General Fund (10)

2000 Support Services

Total

600 Supplies

610 General Supplies	210,340.86
620 Energy	553,655.05
630 Food	2,451.39
640 Books and Periodicals	3,871.40
650 Supplies & Fees – Technology Related	268,821.63

<b>Total Supplies</b>	<b>\$1,039,140.33</b>
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700 Property

752 Capital Equipment – Original and Additional	118,944.35
756 Capitalized Technology Equipment – Original	124,381.05
762 Capitalized Equipment - Replacement	158,957.16

<b>Total Property</b>	<b>\$402,282.56</b>
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800 Other Objects

810 Dues and Fees	537,706.42
820 Claims and Judgments Against the LEA	22,592.82
890 Miscellaneous Expenditures	7,204.98

<b>Total Other Objects</b>	<b>\$567,504.22</b>
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<b>Total 2000 Support Services</b>	<b>\$13,009,867.26</b>
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**General Fund (10)**

**2100 Support Services – Students**

**100 Personnel Services – Salaries**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	137,567.50	214,567.07	301,663.52	704,149.56
<b>Total Personnel Services – Salaries</b>	<b>\$137,567.50</b>	<b>\$214,567.07</b>	<b>\$301,663.52</b>	<b>\$704,149.56</b>

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider	466.98	1,193.19		2,255.31
220 Social Security Contributions	10,564.43	16,237.03	22,726.24	53,302.62
230 PSERS Retirement Contributions	59,862.96	92,704.47	51,111.64	239,071.03
270 Group Insurance – Self-Insurance	31,056.05	132,307.66	101,225.36	300,436.94
280 Other Post-Employment Benefits (OPEB)		718.00		718.00
292 Health Savings Accounts	2,000.00	7,500.00		17,500.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$103,950.42</b>	<b>\$250,660.35</b>	<b>\$175,063.24</b>	<b>\$613,283.90</b>

**300 Purchased Professional and Technical Services**

329 Professional Educational Services – Other			11,852.50	11,852.50
330 Other Professional Services	5,878.86			5,878.86
<b>Total Purchased Professional and Technical Services</b>	<b>\$5,878.86</b>		<b>\$11,852.50</b>	<b>\$17,731.36</b>

**600 Supplies**

610 General Supplies	1,313.25	530.93		3,983.62
<b>Total Supplies</b>	<b>\$1,313.25</b>	<b>\$530.93</b>		<b>\$3,983.62</b>

**800 Other Objects**

810 Dues and Fees	20.00			20.00
890 Miscellaneous Expenditures		7,204.98		7,204.98
<b>Total Other Objects</b>	<b>\$20.00</b>	<b>\$7,204.98</b>		<b>\$7,224.98</b>

**Total 2100 Support Services – Students**

<b>Total 2100 Support Services – Students</b>	<b>\$248,730.03</b>	<b>\$472,963.33</b>	<b>\$488,579.26</b>	<b>\$1,346,373.42</b>
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**General Fund (10)**

**2120 Guidance Services**

**100 Personnel Services – Salaries**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	137,410.00	214,567.07	53,185.00	405,162.07
<b>Total Personnel Services – Salaries</b>	<b>\$137,410.00</b>	<b>\$214,567.07</b>	<b>\$53,185.00</b>	<b>\$405,162.07</b>

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider	223.86	997.49		1,221.35
220 Social Security Contributions	10,552.77	16,237.03	4,049.34	30,839.14
230 PSERS Retirement Contributions	46,719.46	81,994.55	9,041.48	137,755.49
270 Group Insurance – Self-Insurance	29,334.84	130,940.93	13,006.59	173,282.36
280 Other Post-Employment Benefits (OPEB)		718.00		718.00
292 Health Savings Accounts	2,000.00	7,500.00		9,500.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$88,830.93</b>	<b>\$238,388.00</b>	<b>\$26,097.41</b>	<b>\$353,316.34</b>

**600 Supplies**

610 General Supplies		530.93		530.93
<b>Total Supplies</b>		<b>\$530.93</b>		<b>\$530.93</b>

**800 Other Objects**

810 Dues and Fees	20.00			20.00
890 Miscellaneous Expenditures		7,204.98		7,204.98
<b>Total Other Objects</b>	<b>\$20.00</b>	<b>\$7,204.98</b>		<b>\$7,224.98</b>
<b>Total 2120 Guidance Services</b>	<b>\$226,260.93</b>	<b>\$460,690.98</b>	<b>\$79,282.41</b>	<b>\$766,234.32</b>

**General Fund (10)**

**2140 Psychological Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	157.50		140,999.96	141,157.46
<b>Total Personnel Services – Salaries</b>	<b>\$157.50</b>		<b>\$140,999.96</b>	<b>\$141,157.46</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	243.12	195.70		438.82
220 Social Security Contributions	11.66		10,566.91	10,578.57
230 PSERS Retirement Contributions	13,143.50	10,709.92	23,799.86	47,653.28
270 Group Insurance – Self-Insurance	1,721.21	1,366.73	29,406.25	32,494.19
<b>Total Personnel Services – Employee Benefits</b>	<b>\$15,119.49</b>	<b>\$12,272.35</b>	<b>\$63,773.02</b>	<b>\$91,164.86</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other			11,852.50	11,852.50
330 Other Professional Services	5,878.86			5,878.86
<b>Total Purchased Professional and Technical Services</b>	<b>\$5,878.86</b>		<b>\$11,852.50</b>	<b>\$17,731.36</b>
<b>600 Supplies</b>				
610 General Supplies	1,313.25			1,313.25
<b>Total Supplies</b>	<b>\$1,313.25</b>			<b>\$1,313.25</b>
<b>Total 2140 Psychological Services</b>	<b>\$22,469.10</b>	<b>\$12,272.35</b>	<b>\$216,625.48</b>	<b>\$251,366.93</b>



**General Fund (10)**

**2160 Social Work Services**

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries

**Total Personnel Services – Salaries**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

292 Health Savings Accounts

**Total Personnel Services – Employee Benefits**

**600 Supplies**

610 General Supplies

**Total Supplies**

**Total 2160 Social Work Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			107,478.56	110,772.31
<b>Total Personnel Services – Salaries</b>			<b>\$107,478.56</b>	<b>\$110,772.31</b>
				494.58
			8,109.99	8,356.65
			18,270.30	37,662.67
			58,812.52	64,967.37
				8,000.00
<b>Total Personnel Services – Employee Benefits</b>			<b>\$85,192.81</b>	<b>\$119,481.27</b>
				2,139.44
<b>Total Supplies</b>				<b>\$2,139.44</b>
<b>Total 2160 Social Work Services</b>			<b>\$192,671.37</b>	<b>\$232,393.02</b>

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General Fund (10)

2170 Student Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

47,057.72

**Total Personnel Services – Salaries**

**\$47,057.72**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

100.56

220 Social Security Contributions

3,528.26

230 PSERS Retirement Contributions

15,999.59

270 Group Insurance – Self-Insurance

29,693.02

**Total Personnel Services – Employee Benefits**

**\$49,321.43**

**Total 2170 Student Accounting Services**

**\$96,379.15**

**General Fund (10)**

**2200 Support Services – Instructional Staff**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	74,343.66	477,543.24	85,735.00	637,621.90
<b>Total Personnel Services – Salaries</b>	<b>\$74,343.66</b>	<b>\$477,543.24</b>	<b>\$85,735.00</b>	<b>\$637,621.90</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	248.10	3,104.14		3,352.24
220 Social Security Contributions	5,729.72	36,183.72	6,492.75	48,406.19
230 PSERS Retirement Contributions	25,273.85	178,719.00	14,574.95	218,567.80
240 Tuition Reimbursement	17,268.00	22,926.00		40,194.00
270 Group Insurance – Self-Insurance	32,457.95	227,378.65	29,406.26	289,242.86
280 Other Post-Employment Benefits (OPEB)		59.20		59.20
291 Other Retirement Plans		2,317.50		2,317.50
292 Health Savings Accounts		12,000.00		12,000.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$80,977.62</b>	<b>\$482,688.21</b>	<b>\$50,473.96</b>	<b>\$614,139.79</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	7,400.00	14,800.00		22,200.00
360 Employee Training and Development Services		4,160.00	6,889.00	11,049.00
390 Other Purchased Professional and Technical Services		18,000.00		18,000.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$7,400.00</b>	<b>\$36,960.00</b>	<b>\$6,889.00</b>	<b>\$51,249.00</b>
<b>500 Other Purchased Services</b>				
530 Communications		241.46		241.46
580 Travel		205.56		205.56
<b>Total Other Purchased Services</b>		<b>\$447.02</b>		<b>\$447.02</b>
<b>600 Supplies</b>				
610 General Supplies	1,783.03	3,466.57	17,497.85	22,747.45
630 Food		1,175.14		1,175.14
640 Books and Periodicals		615.20	3,256.20	3,871.40
650 Supplies & Fees – Technology Related	1,163.72	2,977.44		4,141.16
<b>Total Supplies</b>	<b>\$2,946.75</b>	<b>\$8,234.35</b>	<b>\$20,754.05</b>	<b>\$31,935.15</b>
<b>800 Other Objects</b>				
810 Dues and Fees		404.00		404.00
<b>Total Other Objects</b>		<b>\$404.00</b>		<b>\$404.00</b>
<b>Total 2200 Support Services – Instructional Staff</b>	<b>\$165,668.03</b>	<b>\$1,006,276.82</b>	<b>\$163,852.01</b>	<b>\$1,335,796.86</b>

General Fund (10)

2240 Computer-Assisted Instruction Support Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

22,593.92

22,593.92

**Total Personnel Services – Salaries**

**\$22,593.92**

**\$22,593.92**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

77.02

77.02

220 Social Security Contributions

1,700.73

1,700.73

230 PSERS Retirement Contributions

7,556.32

7,556.32

270 Group Insurance – Self-Insurance

7,871.26

7,871.26

**Total Personnel Services – Employee Benefits**

**\$17,205.33**

**\$17,205.33**

**Total 2240 Computer-Assisted Instruction Support Services**

**\$39,799.25**

**\$39,799.25**

**General Fund (10)**

**2250 School Library Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	74,343.66	115,195.45	85,735.00	275,274.11
<b>Total Personnel Services – Salaries</b>	<b>\$74,343.66</b>	<b>\$115,195.45</b>	<b>\$85,735.00</b>	<b>\$275,274.11</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	248.10	756.33		1,004.43
220 Social Security Contributions	5,729.72	8,706.49	6,492.75	20,928.96
230 PSERS Retirement Contributions	25,273.85	53,741.43	14,574.95	93,590.23
270 Group Insurance – Self-Insurance	32,457.95	68,034.82	29,406.26	129,899.03
<b>Total Personnel Services – Employee Benefits</b>	<b>\$63,709.62</b>	<b>\$131,239.07</b>	<b>\$50,473.96</b>	<b>\$245,422.65</b>
<b>500 Other Purchased Services</b>				
580 Travel		49.58		49.58
<b>Total Other Purchased Services</b>		<b>\$49.58</b>		<b>\$49.58</b>
<b>600 Supplies</b>				
610 General Supplies	1,783.03	3,253.45		5,036.48
650 Supplies & Fees – Technology Related	1,163.72	2,977.44		4,141.16
<b>Total Supplies</b>	<b>\$2,946.75</b>	<b>\$6,230.89</b>		<b>\$9,177.64</b>
<b>Total 2250 School Library Services</b>	<b>\$141,000.03</b>	<b>\$252,714.99</b>	<b>\$136,208.96</b>	<b>\$529,923.98</b>

**General Fund (10)**

**2260 Instruction and Curriculum Development Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries		339,753.87		339,753.87
<b>Total Personnel Services – Salaries</b>		<b>\$339,753.87</b>		<b>\$339,753.87</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider		2,270.79		2,270.79
220 Social Security Contributions		25,776.50		25,776.50
230 PSERS Retirement Contributions		117,421.25		117,421.25
270 Group Insurance – Self-Insurance		151,472.57		151,472.57
280 Other Post-Employment Benefits (OPEB)		59.20		59.20
291 Other Retirement Plans		2,317.50		2,317.50
292 Health Savings Accounts		12,000.00		12,000.00
<b>Total Personnel Services – Employee Benefits</b>		<b>\$311,317.81</b>		<b>\$311,317.81</b>
<b>300 Purchased Professional and Technical Services</b>				
329 Professional Educational Services – Other	7,400.00	14,800.00		22,200.00
390 Other Purchased Professional and Technical Services		18,000.00		18,000.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$7,400.00</b>	<b>\$32,800.00</b>		<b>\$40,200.00</b>
<b>500 Other Purchased Services</b>				
530 Communications		241.46		241.46
580 Travel		155.98		155.98
<b>Total Other Purchased Services</b>		<b>\$397.44</b>		<b>\$397.44</b>
<b>600 Supplies</b>				
610 General Supplies		213.12	17,497.85	17,710.97
630 Food		355.99		355.99
640 Books and Periodicals		615.20	3,256.20	3,871.40
<b>Total Supplies</b>		<b>\$1,184.31</b>	<b>\$20,754.05</b>	<b>\$21,938.36</b>
<b>800 Other Objects</b>				
810 Dues and Fees		404.00		404.00
<b>Total Other Objects</b>		<b>\$404.00</b>		<b>\$404.00</b>
<b>Total 2260 Instruction and Curriculum Development Services</b>	<b>\$7,400.00</b>	<b>\$685,857.43</b>	<b>\$20,754.05</b>	<b>\$714,011.48</b>

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2270 Instructional Staff Professional Development Services</b>				
<b>200 Personnel Services – Employee Benefits</b>				
240 Tuition Reimbursement	17,268.00	22,926.00		40,194.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$17,268.00</b>	<b>\$22,926.00</b>		<b>\$40,194.00</b>
<b>300 Purchased Professional and Technical Services</b>				
360 Employee Training and Development Services		4,160.00	6,889.00	11,049.00
<b>Total Purchased Professional and Technical Services</b>		<b>\$4,160.00</b>	<b>\$6,889.00</b>	<b>\$11,049.00</b>
<b>Total 2270 Instructional Staff Professional Development Services</b>	<b>\$17,268.00</b>	<b>\$27,086.00</b>	<b>\$6,889.00</b>	<b>\$51,243.00</b>

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General Fund (10)

2290 Other Instructional Staff Services

Elementary

Secondary

Federal

Total

600 Supplies

630 Food

819.15

819.15

**Total Supplies**

**\$819.15**

**\$819.15**

**Total 2290 Other Instructional Staff Services**

**\$819.15**

**\$819.15**



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**General Fund (10)**

**2300 Support Services – Administration**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	322,179.98	499,241.42		1,146,861.47
<b>Total Personnel Services – Salaries</b>	<b>\$322,179.98</b>	<b>\$499,241.42</b>		<b>\$1,146,861.47</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	1,443.97	2,587.40		5,098.50
220 Social Security Contributions	24,449.23	37,908.37		91,902.02
230 PSERS Retirement Contributions	109,575.95	167,069.73		338,755.78
270 Group Insurance – Self-Insurance	97,501.40	194,872.18		357,371.21
280 Other Post-Employment Benefits (OPEB)	3,609.48	4,314.00		7,923.48
291 Other Retirement Plans		1,812.81		4,427.27
292 Health Savings Accounts	4,000.00	8,000.00		20,000.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$240,580.03</b>	<b>\$416,564.49</b>		<b>\$825,478.26</b>
<b>300 Purchased Professional and Technical Services</b>				
310 Official / Administrative Services				75,857.25
330 Other Professional Services				218,026.43
340 Technical Services				40,903.06
<b>Total Purchased Professional and Technical Services</b>				<b>\$334,786.74</b>
<b>500 Other Purchased Services</b>				
520 Insurance – General				18,721.75
530 Communications	596.44	1,759.25		4,726.48
549 Other Advertising/Public Relations				1,884.35
550 Printing and Binding				20,450.41
580 Travel				3,221.36
<b>Total Other Purchased Services</b>	<b>\$596.44</b>	<b>\$1,759.25</b>		<b>\$49,004.35</b>
<b>600 Supplies</b>				
610 General Supplies		10,947.04		14,248.98
630 Food		98.78		1,276.25
<b>Total Supplies</b>		<b>\$11,045.82</b>		<b>\$15,525.23</b>
<b>800 Other Objects</b>				
810 Dues and Fees	1,210.00	2,865.00		529,837.27
820 Claims and Judgments Against the LEA				22,592.82
<b>Total Other Objects</b>	<b>\$1,210.00</b>	<b>\$2,865.00</b>		<b>\$552,430.09</b>
<b>Total 2300 Support Services – Administration</b>	<b>\$564,566.45</b>	<b>\$931,475.98</b>		<b>\$2,924,086.14</b>

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General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

520 Insurance – General

15,993.75

**Total Other Purchased Services**

**\$15,993.75**

800 Other Objects

810 Dues and Fees

18,973.52

820 Claims and Judgments Against the LEA

22,592.82

**Total Other Objects**

**\$41,566.34**

**Total 2310 Board Services**

**\$57,560.09**

General Fund (10)

2330 Tax Assessment and Collection Services

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

220 Social Security Contributions

5,802.95

**Total Personnel Services – Employee Benefits**

**\$5,802.95**

300 Purchased Professional and Technical Services

310 Official / Administrative Services

75,857.25

340 Technical Services

40,903.06

**Total Purchased Professional and Technical Services**

**\$116,760.31**

500 Other Purchased Services

520 Insurance – General

2,728.00

530 Communications

2,370.79

550 Printing and Binding

20,450.41

**Total Other Purchased Services**

**\$25,549.20**

**Total 2330 Tax Assessment and Collection Services**

**\$148,112.46**

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General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

218,026.43

**Total Purchased Professional and Technical Services**

**\$218,026.43**

**Total 2350 Legal and Accounting Services**

**\$218,026.43**

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

Elementary                      Secondary                      Federal                      Total

<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				325,440.07
<b>Total Personnel Services – Salaries</b>				<b>\$325,440.07</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				1,067.13
220 Social Security Contributions				23,741.47
230 PSERS Retirement Contributions				62,110.10
270 Group Insurance – Self-Insurance				64,997.63
291 Other Retirement Plans				2,614.46
292 Health Savings Accounts				8,000.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$162,530.79</b>
<b>500 Other Purchased Services</b>				
530 Communications		434.36		434.36
549 Other Advertising/Public Relations				1,884.35
580 Travel				3,221.36
<b>Total Other Purchased Services</b>		<b>\$434.36</b>		<b>\$5,540.07</b>
<b>600 Supplies</b>				
610 General Supplies				3,301.94
630 Food				1,177.47
<b>Total Supplies</b>				<b>\$4,479.41</b>
<b>800 Other Objects</b>				
810 Dues and Fees				2,549.00
<b>Total Other Objects</b>				<b>\$2,549.00</b>
<b>Total 2360 Office of the Superintendent / Executive Director Services</b>		<b>\$434.36</b>		<b>\$500,539.34</b>

**General Fund (10)**

**2380 Office of the Principal Services**

**100 Personnel Services – Salaries**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	322,179.98	499,241.42		821,421.40
<b>Total Personnel Services – Salaries</b>	<b>\$322,179.98</b>	<b>\$499,241.42</b>		<b>\$821,421.40</b>

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider	1,443.97	2,587.40		4,031.37
220 Social Security Contributions	24,449.23	37,908.37		62,357.60
230 PSERS Retirement Contributions	109,575.95	167,069.73		276,645.68
270 Group Insurance – Self-Insurance	97,501.40	194,872.18		292,373.58
280 Other Post-Employment Benefits (OPEB)	3,609.48	4,314.00		7,923.48
291 Other Retirement Plans		1,812.81		1,812.81
292 Health Savings Accounts	4,000.00	8,000.00		12,000.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$240,580.03</b>	<b>\$416,564.49</b>		<b>\$657,144.52</b>

**500 Other Purchased Services**

530 Communications	596.44	1,324.89		1,921.33
<b>Total Other Purchased Services</b>	<b>\$596.44</b>	<b>\$1,324.89</b>		<b>\$1,921.33</b>

**600 Supplies**

610 General Supplies		10,947.04		10,947.04
630 Food		98.78		98.78
<b>Total Supplies</b>		<b>\$11,045.82</b>		<b>\$11,045.82</b>

**800 Other Objects**

810 Dues and Fees	1,210.00	2,865.00		4,075.00
<b>Total Other Objects</b>	<b>\$1,210.00</b>	<b>\$2,865.00</b>		<b>\$4,075.00</b>
<b>Total 2380 Office of the Principal Services</b>	<b>\$564,566.45</b>	<b>\$931,041.62</b>		<b>\$1,495,608.07</b>

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General Fund (10)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

504,239.75

**Total Other Objects**

**\$504,239.75**

**Total 2390 Other Administration Services**

**\$504,239.75**

**General Fund (10)**

**2400 Support Services – Pupil Health**

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries

**Total Personnel Services – Salaries**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

270 Group Insurance – Self-Insurance

280 Other Post-Employment Benefits (OPEB)

292 Health Savings Accounts

**Total Personnel Services – Employee Benefits**

**300 Purchased Professional and Technical Services**

330 Other Professional Services

**Total Purchased Professional and Technical Services**

**600 Supplies**

610 General Supplies

**Total Supplies**

**800 Other Objects**

810 Dues and Fees

**Total Other Objects**

**Total 2400 Support Services – Pupil Health**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
			3,312.03	183,311.09
			<b>\$3,312.03</b>	<b>\$183,311.09</b>
				998.39
			250.67	13,757.39
			563.04	63,328.29
				129,898.51
				2,324.07
				4,000.00
			<b>\$813.71</b>	<b>\$214,306.65</b>
				53,001.85
				<b>\$53,001.85</b>
				2,598.78
				<b>\$2,598.78</b>
				122.00
				<b>\$122.00</b>
			<b>\$4,125.74</b>	<b>\$453,340.37</b>



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General Fund (10)

2420 Medical Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

53,001.85

**Total Purchased Professional and Technical Services**

**\$53,001.85**

**Total 2420 Medical Services**

**\$53,001.85**

**General Fund (10)**

**2440 Nursing Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries			3,312.03	183,311.09
<b>Total Personnel Services – Salaries</b>			<b>\$3,312.03</b>	<b>\$183,311.09</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				998.39
220 Social Security Contributions			250.67	13,757.39
230 PSERS Retirement Contributions			563.04	63,328.29
270 Group Insurance – Self-Insurance				129,898.51
280 Other Post-Employment Benefits (OPEB)				2,324.07
292 Health Savings Accounts				4,000.00
<b>Total Personnel Services – Employee Benefits</b>			<b>\$813.71</b>	<b>\$214,306.65</b>
<b>600 Supplies</b>				
610 General Supplies				2,598.78
<b>Total Supplies</b>				<b>\$2,598.78</b>
<b>800 Other Objects</b>				
810 Dues and Fees				122.00
<b>Total Other Objects</b>				<b>\$122.00</b>
<b>Total 2440 Nursing Services</b>			<b>\$4,125.74</b>	<b>\$400,338.52</b>

**General Fund (10)**

**2500 Support Services – Business**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	100 Personnel Services – Salaries			248,502.78
<b>Total Personnel Services – Salaries</b>				<b>\$248,502.78</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	210 Group Insurance – Contracted Provider			1,573.04
	220 Social Security Contributions			18,740.33
	230 PSERS Retirement Contributions			84,370.77
	270 Group Insurance – Self-Insurance			141,569.40
	292 Health Savings Accounts			8,000.00
	299 All Other Employee Benefits			2,211.54
<b>Total Personnel Services – Employee Benefits</b>				<b>\$256,465.08</b>
<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>			
	310 Official / Administrative Services			4,813.84
	330 Other Professional Services			96,225.83
	340 Technical Services			43,645.75
<b>Total Purchased Professional and Technical Services</b>				<b>\$144,685.42</b>
<b>400</b>	<b><u>Purchased Property Services</u></b>			
	440 Rentals			1,929.89
<b>Total Purchased Property Services</b>				<b>\$1,929.89</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>			
	520 Insurance – General			750.00
	530 Communications			4,109.87
	580 Travel			708.93
<b>Total Other Purchased Services</b>				<b>\$5,568.80</b>
<b>600</b>	<b><u>Supplies</u></b>			
	610 General Supplies			2,187.17
<b>Total Supplies</b>				<b>\$2,187.17</b>
<b>800</b>	<b><u>Other Objects</u></b>			
	810 Dues and Fees			1,803.90
<b>Total Other Objects</b>				<b>\$1,803.90</b>
<b>Total 2500 Support Services – Business</b>				<b>\$661,143.04</b>

**General Fund (10)**

**2510 Fiscal Services**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	100 Personnel Services – Salaries			248,502.78
<b>Total Personnel Services – Salaries</b>				<b>\$248,502.78</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	210 Group Insurance – Contracted Provider			1,573.04
	220 Social Security Contributions			18,740.33
	230 PSERS Retirement Contributions			84,370.77
	270 Group Insurance – Self-Insurance			141,569.40
	292 Health Savings Accounts			8,000.00
	299 All Other Employee Benefits			2,211.54
<b>Total Personnel Services – Employee Benefits</b>				<b>\$256,465.08</b>
<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>			
	310 Official / Administrative Services			4,813.84
	330 Other Professional Services			96,225.83
	340 Technical Services			43,645.75
<b>Total Purchased Professional and Technical Services</b>				<b>\$144,685.42</b>
<b>400</b>	<b><u>Purchased Property Services</u></b>			
	440 Rentals			1,929.89
<b>Total Purchased Property Services</b>				<b>\$1,929.89</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>			
	520 Insurance – General			750.00
	530 Communications			4,109.87
	580 Travel			708.93
<b>Total Other Purchased Services</b>				<b>\$5,568.80</b>
<b>600</b>	<b><u>Supplies</u></b>			
	610 General Supplies			2,187.17
<b>Total Supplies</b>				<b>\$2,187.17</b>
<b>800</b>	<b><u>Other Objects</u></b>			
	810 Dues and Fees			1,803.90
<b>Total Other Objects</b>				<b>\$1,803.90</b>
<b>Total 2510 Fiscal Services</b>				<b>\$661,143.04</b>

**General Fund (10)**

**2511 Supervision of Fiscal Services - Head of Component**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				66,346.20
<b>Total Personnel Services – Salaries</b>				<b>\$66,346.20</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				465.20
220 Social Security Contributions				5,064.13
230 PSERS Retirement Contributions				22,557.75
270 Group Insurance – Self-Insurance				32,555.70
292 Health Savings Accounts				4,000.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$64,642.78</b>
<b>300 Purchased Professional and Technical Services</b>				
310 Official / Administrative Services				3,663.64
330 Other Professional Services				67,148.64
<b>Total Purchased Professional and Technical Services</b>				<b>\$70,812.28</b>
<b>500 Other Purchased Services</b>				
520 Insurance – General				750.00
580 Travel				604.78
<b>Total Other Purchased Services</b>				<b>\$1,354.78</b>
<b>600 Supplies</b>				
610 General Supplies				10.70
<b>Total Supplies</b>				<b>\$10.70</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,345.90
<b>Total Other Objects</b>				<b>\$1,345.90</b>
<b>Total 2511 Supervision of Fiscal Services - Head of Component</b>				<b>\$204,512.64</b>

**General Fund (10)**

**2513 Receiving and Disbursing Funds Services**

Elementary                      Secondary                      Federal                      Total

<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				138,338.82
<b>Total Personnel Services – Salaries</b>				<b>\$138,338.82</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				862.29
220 Social Security Contributions				10,392.52
230 PSERS Retirement Contributions				46,915.01
270 Group Insurance – Self-Insurance				76,569.97
292 Health Savings Accounts				4,000.00
299 All Other Employee Benefits				2,211.54
<b>Total Personnel Services – Employee Benefits</b>				<b>\$140,951.33</b>
<b>300 Purchased Professional and Technical Services</b>				
310 Official / Administrative Services				1,150.20
330 Other Professional Services				29,077.19
340 Technical Services				43,645.75
<b>Total Purchased Professional and Technical Services</b>				<b>\$73,873.14</b>
<b>400 Purchased Property Services</b>				
440 Rentals				1,929.89
<b>Total Purchased Property Services</b>				<b>\$1,929.89</b>
<b>500 Other Purchased Services</b>				
530 Communications				4,109.87
580 Travel				104.15
<b>Total Other Purchased Services</b>				<b>\$4,214.02</b>
<b>600 Supplies</b>				
610 General Supplies				2,176.47
<b>Total Supplies</b>				<b>\$2,176.47</b>
<b>800 Other Objects</b>				
810 Dues and Fees				458.00
<b>Total Other Objects</b>				<b>\$458.00</b>
<b>Total 2513 Receiving and Disbursing Funds Services</b>				<b>\$361,941.67</b>

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General Fund (10)

2514 Payroll Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Elementary

Secondary

Federal

Total

43,817.76

**Total Personnel Services – Salaries**

**\$43,817.76**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

245.55

220 Social Security Contributions

3,283.68

230 PSERS Retirement Contributions

14,898.01

270 Group Insurance – Self-Insurance

32,443.73

**Total Personnel Services – Employee Benefits**

**\$50,870.97**

**Total 2514 Payroll Services**

**\$94,688.73**

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**General Fund (10)**

**2600 Operation and Maintenance of Plant Services**

**Elementary                      Secondary                      Federal                      Total**

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>			
	100 Personnel Services – Salaries			1,025,702.80
	<b>Total Personnel Services – Salaries</b>			<b>\$102,192.28</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>			
	210 Group Insurance – Contracted Provider			3,764.37
	220 Social Security Contributions		7,817.78	77,730.01
	230 PSERS Retirement Contributions		12,523.77	347,016.07
	270 Group Insurance – Self-Insurance			442,817.58
	280 Other Post-Employment Benefits (OPEB)			3,366.30
	292 Health Savings Accounts			25,500.00
	<b>Total Personnel Services – Employee Benefits</b>		<b>\$20,341.55</b>	<b>\$900,194.33</b>
<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>			
	330 Other Professional Services			16,792.79
	340 Technical Services		10,193.72	12,557.49
	350 Security / Safety Services		10,499.75	62,319.59
	<b>Total Purchased Professional and Technical Services</b>		<b>\$20,693.47</b>	<b>\$91,669.87</b>
<b>400</b>	<b><u>Purchased Property Services</u></b>			
	410 Cleaning Services			36,543.76
	420 Utility Services			32,332.90
	430 Repairs and Maintenance Services		139,845.50	367,368.29
	440 Rentals			357.80
	460 Extermination Services			1,225.20
	<b>Total Purchased Property Services</b>		<b>\$139,845.50</b>	<b>\$437,827.95</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>			
	522 Automotive Liability Insurance			11,450.00
	523 General Property and Liability Insurance			133,834.00
	530 Communications			51,764.20
	<b>Total Other Purchased Services</b>			<b>\$197,048.20</b>
<b>600</b>	<b><u>Supplies</u></b>			
	610 General Supplies	4,126.67	148,540.28	152,666.95
	620 Energy			553,655.05
	650 Supplies & Fees – Technology Related			7,312.52
	<b>Total Supplies</b>	<b>\$4,126.67</b>	<b>\$148,540.28</b>	<b>\$713,634.52</b>
<b>700</b>	<b><u>Property</u></b>			
	752 Capital Equipment – Original and Additional		23,933.28	118,944.35
	762 Capitalized Equipment - Replacement			158,957.16
	<b>Total Property</b>		<b>\$23,933.28</b>	<b>\$277,901.51</b>
<b>800</b>	<b><u>Other Objects</u></b>			
	810 Dues and Fees			995.25
	<b>Total Other Objects</b>			<b>\$995.25</b>
	<b>Total 2600 Operation and Maintenance of Plant Services</b>	<b>\$4,126.67</b>	<b>\$148,540.28</b>	<b>\$307,006.08</b>
				<b>\$3,644,974.43</b>



General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

72,434.48

**Total Personnel Services – Salaries**

**\$72,434.48**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

683.90

220 Social Security Contributions

5,531.34

230 PSERS Retirement Contributions

24,457.76

270 Group Insurance – Self-Insurance

43,275.72

**Total Personnel Services – Employee Benefits**

**\$73,948.72**

**Total 2610 Supervision of Operation and Maintenance of Plant Services**

**\$146,383.20**

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

72,434.48

**Total Personnel Services – Salaries**

**\$72,434.48**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

683.90

220 Social Security Contributions

5,531.34

230 PSERS Retirement Contributions

24,457.76

270 Group Insurance – Self-Insurance

43,275.72

**Total Personnel Services – Employee Benefits**

**\$73,948.72**

**Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component**

**\$146,383.20**

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**General Fund (10)**

**2620 Operation of Buildings Services**

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries				844,406.04
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<b>Total Personnel Services – Salaries</b>				<b>\$844,406.04</b>
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**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider				3,080.47
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220 Social Security Contributions				63,870.62
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230 PSERS Retirement Contributions				281,700.72
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270 Group Insurance – Self-Insurance				399,541.86
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280 Other Post-Employment Benefits (OPEB)				3,366.30
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292 Health Savings Accounts				25,500.00
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<b>Total Personnel Services – Employee Benefits</b>				<b>\$777,059.97</b>
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**300 Purchased Professional and Technical Services**

330 Other Professional Services				16,792.79
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340 Technical Services			10,193.72	12,557.49
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350 Security / Safety Services			10,499.75	26,885.51
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<b>Total Purchased Professional and Technical Services</b>			<b>\$20,693.47</b>	<b>\$56,235.79</b>
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**400 Purchased Property Services**

410 Cleaning Services				36,543.76
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420 Utility Services				32,332.90
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430 Repairs and Maintenance Services			139,845.50	367,368.29
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440 Rentals				357.80
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460 Extermination Services				1,225.20
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<b>Total Purchased Property Services</b>			<b>\$139,845.50</b>	<b>\$437,827.95</b>
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**500 Other Purchased Services**

522 Automotive Liability Insurance				11,450.00
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523 General Property and Liability Insurance				133,834.00
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530 Communications				51,764.20
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<b>Total Other Purchased Services</b>				<b>\$197,048.20</b>
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**600 Supplies**

610 General Supplies	4,126.67		128,544.27	132,670.94
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620 Energy				553,655.05
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<b>Total Supplies</b>	<b>\$4,126.67</b>	<b>\$128,544.27</b>		<b>\$686,325.99</b>
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**700 Property**

752 Capital Equipment – Original and Additional			23,933.28	23,933.28
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762 Capitalized Equipment - Replacement				158,957.16
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<b>Total Property</b>			<b>\$23,933.28</b>	<b>\$182,890.44</b>
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**800 Other Objects**

810 Dues and Fees				195.25
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<b>Total Other Objects</b>				<b>\$195.25</b>
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<b>Total 2620 Operation of Buildings Services</b>	<b>\$4,126.67</b>	<b>\$128,544.27</b>	<b>\$184,472.25</b>	<b>\$3,181,989.63</b>
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**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2660 Safety and Security Services</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries			102,192.28	108,862.28
<b>Total Personnel Services – Salaries</b>			<b>\$102,192.28</b>	<b>\$108,862.28</b>
<b>200 Personnel Services – Employee Benefits</b>				
220 Social Security Contributions			7,817.78	8,328.05
230 PSERS Retirement Contributions			12,523.77	40,857.59
<b>Total Personnel Services – Employee Benefits</b>			<b>\$20,341.55</b>	<b>\$49,185.64</b>
<b>300 Purchased Professional and Technical Services</b>				
350 Security / Safety Services				35,434.08
<b>Total Purchased Professional and Technical Services</b>				<b>\$35,434.08</b>
<b>600 Supplies</b>				
610 General Supplies		19,996.01		19,996.01
650 Supplies & Fees – Technology Related				7,312.52
<b>Total Supplies</b>		<b>\$19,996.01</b>		<b>\$27,308.53</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional				95,011.07
<b>Total Property</b>				<b>\$95,011.07</b>
<b>800 Other Objects</b>				
810 Dues and Fees				800.00
<b>Total Other Objects</b>				<b>\$800.00</b>
<b>Total 2660 Safety and Security Services</b>		<b>\$19,996.01</b>	<b>\$122,533.83</b>	<b>\$316,601.60</b>

General Fund (10)

2700 Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

73,091.58

1,434,658.25

516 Student Transportation Services From the IU

206,829.60

519 Student Transportation Services From Other Sources

12,590.25

12,590.25

**Total Other Purchased Services**

**\$85,681.83**

**\$1,654,078.10**

**Total 2700 Student Transportation Services**

**\$85,681.83**

**\$1,654,078.10**

General Fund (10)

2720 Vehicle Operation Services

500 Other Purchased Services

513 Contracted Carriers

516 Student Transportation Services From the IU

519 Student Transportation Services From Other Sources

Total Other Purchased Services

Total 2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

73,091.58

1,430,338.97

206,829.60

12,590.25

12,590.25

**\$85,681.83**

**\$1,649,758.82**

**\$85,681.83**

**\$1,649,758.82**

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

4,319.28

**Total Other Purchased Services**

**\$4,319.28**

**Total 2750 Nonpublic Transportation**

**\$4,319.28**

**General Fund (10)**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>2800 Support Services – Central</b>				
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				210,609.65
<b>Total Personnel Services – Salaries</b>				<b>\$210,609.65</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				884.65
220 Social Security Contributions				15,830.75
230 PSERS Retirement Contributions				71,389.62
240 Tuition Reimbursement				1,689.00
270 Group Insurance – Self-Insurance				101,998.09
291 Other Retirement Plans				1,634.62
<b>Total Personnel Services – Employee Benefits</b>				<b>\$193,426.73</b>
<b>300 Purchased Professional and Technical Services</b>				
340 Technical Services			67,868.62	139,053.52
360 Employee Training and Development Services			1,795.00	4,340.88
<b>Total Purchased Professional and Technical Services</b>				<b>\$69,663.62</b>
<b>400 Purchased Property Services</b>				<b>\$143,394.40</b>
430 Repairs and Maintenance Services				(5,045.54)
<b>Total Purchased Property Services</b>				<b>(\$5,045.54)</b>
<b>500 Other Purchased Services</b>				
520 Insurance – General				19,453.00
530 Communications				6,000.00
<b>Total Other Purchased Services</b>				<b>\$25,453.00</b>
<b>600 Supplies</b>				
610 General Supplies				11,907.91
650 Supplies & Fees – Technology Related			172,769.47	257,367.95
<b>Total Supplies</b>				<b>\$172,769.47</b>
<b>700 Property</b>				
756 Capitalized Technology Equipment – Original			124,381.05	124,381.05
<b>Total Property</b>				<b>\$124,381.05</b>
<b>800 Other Objects</b>				
810 Dues and Fees				4,524.00
<b>Total Other Objects</b>				<b>\$4,524.00</b>
<b>Total 2800 Support Services – Central</b>				<b>\$366,814.14</b>
				<b>\$966,019.15</b>



**General Fund (10)**

**2810 Planning, Research, Development and Evaluation Services**

Elementary

Secondary

Federal

Total

**100 Personnel Services – Salaries**

100 Personnel Services – Salaries

177,285.16

**Total Personnel Services – Salaries**

**\$177,285.16**

**200 Personnel Services – Employee Benefits**

210 Group Insurance – Contracted Provider

642.95

220 Social Security Contributions

13,350.17

230 PSERS Retirement Contributions

59,629.24

270 Group Insurance – Self-Insurance

81,662.40

291 Other Retirement Plans

1,634.62

**Total Personnel Services – Employee Benefits**

**\$156,919.38**

**300 Purchased Professional and Technical Services**

340 Technical Services

67,868.62

139,053.52

**Total Purchased Professional and Technical Services**

**\$67,868.62**

**\$139,053.52**

**400 Purchased Property Services**

430 Repairs and Maintenance Services

(5,045.54)

**Total Purchased Property Services**

**(\$5,045.54)**

**500 Other Purchased Services**

520 Insurance – General

19,453.00

530 Communications

6,000.00

**Total Other Purchased Services**

**\$25,453.00**

**600 Supplies**

610 General Supplies

11,907.91

650 Supplies & Fees – Technology Related

172,769.47

251,365.31

**Total Supplies**

**\$172,769.47**

**\$263,273.22**

**700 Property**

756 Capitalized Technology Equipment – Original

124,381.05

124,381.05

**Total Property**

**\$124,381.05**

**\$124,381.05**

**800 Other Objects**

810 Dues and Fees

2,082.00

**Total Other Objects**

**\$2,082.00**

**Total 2810 Planning, Research, Development and Evaluation Services**

**\$365,019.14**

**\$883,401.79**

**General Fund (10)**

**2830 Staff Services**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries				33,324.49
<b>Total Personnel Services – Salaries</b>				<b>\$33,324.49</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider				241.70
220 Social Security Contributions				2,480.58
230 PSERS Retirement Contributions				11,760.38
240 Tuition Reimbursement				1,689.00
270 Group Insurance – Self-Insurance				20,335.69
<b>Total Personnel Services – Employee Benefits</b>				<b>\$36,507.35</b>
<b>300 Purchased Professional and Technical Services</b>				
360 Employee Training and Development Services			1,795.00	4,340.88
<b>Total Purchased Professional and Technical Services</b>			<b>\$1,795.00</b>	<b>\$4,340.88</b>
<b>600 Supplies</b>				
650 Supplies & Fees – Technology Related				6,002.64
<b>Total Supplies</b>				<b>\$6,002.64</b>
<b>800 Other Objects</b>				
810 Dues and Fees				2,442.00
<b>Total Other Objects</b>				<b>\$2,442.00</b>
<b>Total 2830 Staff Services</b>			<b>\$1,795.00</b>	<b>\$82,617.36</b>

**General Fund (10)**

**2834 Staff Development Services – Non-Instructional, Certified Staff Only**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>200 Personnel Services – Employee Benefits</b>				
240 Tuition Reimbursement				1,689.00
<b>Total Personnel Services – Employee Benefits</b>				<b>\$1,689.00</b>
<b>300 Purchased Professional and Technical Services</b>				
360 Employee Training and Development Services			515.00	3,060.88
<b>Total Purchased Professional and Technical Services</b>			<b>\$515.00</b>	<b>\$3,060.88</b>
<b>600 Supplies</b>				
650 Supplies & Fees – Technology Related				6,002.64
<b>Total Supplies</b>				<b>\$6,002.64</b>
<b>Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only</b>			<b>\$515.00</b>	<b>\$10,752.52</b>

General Fund (10)

2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

1,280.00

1,280.00

**Total Purchased Professional and Technical Services**

**\$1,280.00**

**\$1,280.00**

**Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only**

**\$1,280.00**

**\$1,280.00**

General Fund (10)

2839 Other Staff Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

33,324.49

**Total Personnel Services – Salaries**

**\$33,324.49**

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

241.70

220 Social Security Contributions

2,480.58

230 PSERS Retirement Contributions

11,760.38

270 Group Insurance – Self-Insurance

20,335.69

**Total Personnel Services – Employee Benefits**

**\$34,818.35**

800 Other Objects

810 Dues and Fees

2,442.00

**Total Other Objects**

**\$2,442.00**

**Total 2839 Other Staff Services**

**\$70,584.84**

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

24,055.75

**Total Other Purchased Services**

**\$24,055.75**

**Total 2900 Other Support Services**

**\$24,055.75**

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

24,055.75

**Total Other Purchased Services**

**\$24,055.75**

**Total 2910 Support Services Not Listed Elsewhere In the 2000 Series**

**\$24,055.75**

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 485,646.01

Total Personnel Services – Salaries \$485,646.01

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 488.07

220 Social Security Contributions 36,952.05

230 PSERS Retirement Contributions 163,027.95

250 Unemployment Compensation 590.46

270 Group Insurance – Self-Insurance 54,163.55

292 Health Savings Accounts 4,000.00

Total Personnel Services – Employee Benefits \$259,222.08

300 Purchased Professional and Technical Services

330 Other Professional Services 45,627.00

350 Security / Safety Services 1,310.75

390 Other Purchased Professional and Technical Services 2,000.00

Total Purchased Professional and Technical Services \$48,937.75

400 Purchased Property Services

410 Cleaning Services 527.25

420 Utility Services 3,540.90

430 Repairs and Maintenance Services 13,539.52

440 Rentals 7,957.60

Total Purchased Property Services \$25,565.27

500 Other Purchased Services

510 Student Transportation Services 64,763.12

520 Insurance – General 34,415.00

580 Travel 6,623.53

Total Other Purchased Services \$105,801.65

600 Supplies

610 General Supplies 171,015.17

620 Energy 29,336.23

630 Food 439.82

Total Supplies \$200,791.22

700 Property

752 Capital Equipment – Original and Additional 6,729.69

Total Property \$6,729.69

800 Other Objects

810 Dues and Fees 14,787.00

860 Grants To Municipal and Community Service Organizations 10,000.00

Total Other Objects \$24,787.00

Total 3000 Operation of Non-Instructional Services \$1,157,480.67



**General Fund (10)**

**3200 Student Activities**

Elementary                      Secondary                      Federal                      Total

<b>100</b>	<b><u>Personnel Services – Salaries</u></b>				
	100 Personnel Services – Salaries				485,646.01
<b>Total Personnel Services – Salaries</b>					<b>\$485,646.01</b>
<b>200</b>	<b><u>Personnel Services – Employee Benefits</u></b>				
	210 Group Insurance – Contracted Provider				488.07
	220 Social Security Contributions				36,952.05
	230 PSERS Retirement Contributions				163,027.95
	250 Unemployment Compensation				590.46
	270 Group Insurance – Self-Insurance				54,163.55
	292 Health Savings Accounts				4,000.00
<b>Total Personnel Services – Employee Benefits</b>					<b>\$259,222.08</b>
<b>300</b>	<b><u>Purchased Professional and Technical Services</u></b>				
	330 Other Professional Services				45,627.00
	350 Security / Safety Services				1,310.75
<b>Total Purchased Professional and Technical Services</b>					<b>\$46,937.75</b>
<b>400</b>	<b><u>Purchased Property Services</u></b>				
	410 Cleaning Services				527.25
	420 Utility Services				3,540.90
	430 Repairs and Maintenance Services				13,539.52
	440 Rentals				7,957.60
<b>Total Purchased Property Services</b>					<b>\$25,565.27</b>
<b>500</b>	<b><u>Other Purchased Services</u></b>				
	510 Student Transportation Services				64,763.12
	520 Insurance – General				34,415.00
	580 Travel				6,623.53
<b>Total Other Purchased Services</b>					<b>\$105,801.65</b>
<b>600</b>	<b><u>Supplies</u></b>				
	610 General Supplies				166,416.15
	620 Energy				29,336.23
	630 Food				135.18
<b>Total Supplies</b>					<b>\$195,887.56</b>
<b>700</b>	<b><u>Property</u></b>				
	752 Capital Equipment – Original and Additional				6,729.69
<b>Total Property</b>					<b>\$6,729.69</b>
<b>800</b>	<b><u>Other Objects</u></b>				
	810 Dues and Fees				14,787.00
<b>Total Other Objects</b>					<b>\$14,787.00</b>
<b>Total 3200 Student Activities</b>					<b>\$1,140,577.01</b>

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General Fund (10)

3300 Community Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

2,000.00

2,000.00

**Total Purchased Professional and Technical Services**

**\$2,000.00**

**\$2,000.00**

600 Supplies

610 General Supplies

4,599.02

4,599.02

630 Food

304.64

304.64

**Total Supplies**

**\$4,903.66**

**\$4,903.66**

800 Other Objects

860 Grants To Municipal and Community Service Organizations

10,000.00

**Total Other Objects**

**\$10,000.00**

**Total 3300 Community Services**

**\$6,903.66**

**\$16,903.66**

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**General Fund (10)**

**4000 Facilities Acquisition, Construction and Improvement Services**

Total

**300 Purchased Professional and Technical Services**

390 Other Purchased Professional and Technical Services

10,214.30

**Total Purchased Professional and Technical Services**

**\$10,214.30**

**Total 4000 Facilities Acquisition, Construction and Improvement Services**

**\$10,214.30**

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>4400 Architecture and Engineering Services / Educational Specifications – Improvements</b>				
<b>300 <u>Purchased Professional and Technical Services</u></b>				
390 Other Purchased Professional and Technical Services				10,214.30
<b>Total Purchased Professional and Technical Services</b>				<b>\$10,214.30</b>
<b>Total 4400 Architecture and Engineering Services / Educational Specifications – Improvements</b>				<b>\$10,214.30</b>

**General Fund (10)**

**5000 Other Expenditures and Financing Uses**

**Total**

**800 Other Objects**

830 Interest	1,345,917.32
880 Refunds of Prior Years' Receipts	3,460.00

<b>Total Other Objects</b>	<b>\$1,349,377.32</b>
----------------------------	-----------------------

**900 Other Uses of Funds**

910 Redemption of Principal	31,468,759.80
939 Other Fund Transfers	1,516.13

<b>Total Other Uses of Funds</b>	<b>\$31,470,275.93</b>
----------------------------------	------------------------

<b>Total 5000 Other Expenditures and Financing Uses</b>	<b>\$32,819,653.25</b>
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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest 1,345,917.32

880 Refunds of Prior Years' Receipts 3,460.00

**Total Other Objects \$1,349,377.32**

900 Other Uses of Funds

910 Redemption of Principal 31,468,759.80

**Total Other Uses of Funds \$31,468,759.80**

**Total 5100 Debt Service / Other Expenditures and Financing Uses \$32,818,137.12**

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General Fund (10)

5110 Debt Service

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest

1,340,660.03

**Total Other Objects**

**\$1,340,660.03**

900 Other Uses of Funds

910 Redemption of Principal

1,489,076.01

**Total Other Uses of Funds**

**\$1,489,076.01**

**Total 5110 Debt Service**

**\$2,829,736.04**

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>5120 Debt Service – Refunded Bonds</b>				
<b>900 Other Uses of Funds</b>				
910 Redemption of Principal				29,961,246.00
<b>Total Other Uses of Funds</b>				<b>\$29,961,246.00</b>
<b>Total 5120 Debt Service – Refunded Bonds</b>				<b>\$29,961,246.00</b>



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General Fund (10)

5130 Refund of Prior Year Revenues / Receipts

Elementary

Secondary

Federal

Total

800 Other Objects

880 Refunds of Prior Years' Receipts

3,460.00

**Total Other Objects**

**\$3,460.00**

**Total 5130 Refund of Prior Year Revenues / Receipts**

**\$3,460.00**

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General Fund (10)

5140 Leases and Other Right-to-Use Arrangements

Elementary

Secondary

Federal

Total

800 Other Objects

830 Interest 5,257.29

**Total Other Objects**

**\$5,257.29**

900 Other Uses of Funds

910 Redemption of Principal 18,437.79

**Total Other Uses of Funds**

**\$18,437.79**

**Total 5140 Leases and Other Right-to-Use Arrangements**

**\$23,695.08**

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General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

1,516.13

**Total Other Uses of Funds**

**\$1,516.13**

**Total 5200 Interfund Transfers – Out**

**\$1,516.13**

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General Fund (10)

5250 Enterprise Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

1,516.13

**Total Other Uses of Funds**

**\$1,516.13**

**Total 5250 Enterprise Fund Transfers**

**\$1,516.13**

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**Other Capital Projects Fund (39)**

<b>1000 Instruction</b>	<b><u>Total</u></b>
<b>600 <u>Supplies</u></b>	
610 General Supplies	1.00
<b>Total Supplies</b>	<b>\$1.00</b>
<b>Total 1000 Instruction</b>	<b>\$1.00</b>

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Other Capital Projects Fund (39)

1100 Regular Programs – Elementary / Secondary

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

1.00

1.00

**Total Supplies**

**\$1.00**

**\$1.00**

**Total 1100 Regular Programs – Elementary / Secondary**

**\$1.00**

**\$1.00**

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Other Capital Projects Fund (39)

1110 Regular Programs

600 Supplies

610 General Supplies

**Total Supplies**

**Total 1110 Regular Programs**

Elementary

Secondary

Federal

Total

1.00

1.00

**\$1.00**

**\$1.00**

**\$1.00**

**\$1.00**

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary	18,737,275.33				
1200 Special Programs - Elementary / Secondary	9,818,321.10				
1300 Vocational Education	1,664,215.80				
1500 Nonpublic School Programs	6,417.00				
1600 Adult Education Programs	192,803.04				
1700 Higher Education Programs for Secondary Students	45,124.00				
1800 Pre-Kindergarten	192,695.13				
<b>Total Instruction</b>	<b>\$30,656,851.40</b>				
<b>2000 Support Services</b>					
2100 Support Services - Students	1,346,373.42				
2200 Support Services - Instructional Staff	1,335,796.86				
2300 Support Services - Administration	2,924,086.14				
2400 Support Services - Pupil Health	453,340.37				
2500 Support Services - Business	661,143.04				
2600 Operation and Maintenance of Plant Services	3,644,974.43				
2700 Student Transportation Services	1,654,078.10				
2800 Support Services - Central	966,019.15				
2900 Other Support Services	24,055.75				
<b>Total Support Services</b>	<b>\$13,009,867.26</b>				
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities	1,140,577.01				
3300 Community Services	16,903.66				
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,157,480.67</b>				
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4400 Architecture and Engineering Services / Educational Specifications - Improvements	10,214.30				
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,214.30</b>				
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses	32,818,137.12				
5200 Interfund Transfers - Out	1,516.13				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$32,819,653.25</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$77,654,066.88</b>				



	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary			1.00		
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1500 Nonpublic School Programs					
1600 Adult Education Programs					
1700 Higher Education Programs for Secondary Students					
1800 Pre-Kindergarten					
<b>Total Instruction</b>			<b>\$1.00</b>		
<b>2000 Support Services</b>					
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					
<b>Total Support Services</b>					
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities					
3300 Community Services					
<b>Total Operation of Non-Instructional Services</b>					
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
<b>Total Facilities Acquisition, Construction and Improvement Services</b>					
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
<b>Total Other Expenditures and Financing Uses</b>					
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>			<b>\$1.00</b>		

**Total**

<b>1000 <u>Instruction</u></b>	
1100 Regular Programs - Elementary / Secondary	18,737,276.33
1200 Special Programs - Elementary / Secondary	9,818,321.10
1300 Vocational Education	1,664,215.80
1500 Nonpublic School Programs	6,417.00
1600 Adult Education Programs	192,803.04
1700 Higher Education Programs for Secondary Students	45,124.00
1800 Pre-Kindergarten	192,695.13
<b>Total Instruction</b>	<b>\$30,656,852.40</b>
<b>2000 <u>Support Services</u></b>	
2100 Support Services - Students	1,346,373.42
2200 Support Services - Instructional Staff	1,335,796.86
2300 Support Services - Administration	2,924,086.14
2400 Support Services - Pupil Health	453,340.37
2500 Support Services - Business	661,143.04
2600 Operation and Maintenance of Plant Services	3,644,974.43
2700 Student Transportation Services	1,654,078.10
2800 Support Services - Central	966,019.15
2900 Other Support Services	24,055.75
<b>Total Support Services</b>	<b>\$13,009,867.26</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
3200 Student Activities	1,140,577.01
3300 Community Services	16,903.66
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,157,480.67</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
4400 Architecture and Engineering Services / Educational Specifications - Improvements	10,214.30
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,214.30</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
5100 Debt Service / Other Expenditures and Financing Uses	32,818,137.12
5200 Interfund Transfers - Out	1,516.13
<b>Total Other Expenditures and Financing Uses</b>	<b>\$32,819,653.25</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$77,654,067.88</b>

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

<b>Amount Description</b>	<b>Amount</b>
Total Salary Base for salaries subject to PSERS withholding	15,736,658.43
Total Federally Funded salaries subject to PSERS withholding	1,765,200.02
	<hr/>

**Title I Expenditure Data**

<b>Amount Description</b>	<b>Amount</b>
Expenditures Funded with Current Title I Funds	677,521.00
Expenditures Funded with Carry over Title I Funds	11,427.00
	<hr/>
<b>Total Title I Expenditure Data</b>	<b>\$688,948.00</b>
	<hr/>

**Title IV Revenue Data**

<b>Amount Description</b>	<b>Amount</b>
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	48,928.00
	<hr/>

1.	<b><u>Current Special Education Expenditures within Function 1000</u></b> See list of exclusions in the note below.	4,560,530.34
2.	<b><u>Current Special Education Expenditures within Function 2000</u></b> See list of exclusions in the note below.	2,371,170.86
2A.	<b><u>Current Special Education Expenditures within Sub-Function 2100</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	249,822.83
2B.	<b><u>Current Special Education Expenditures within Sub-Function 2200</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	247,860.32
2C.	<b><u>Current Special Education Expenditures within Sub-Function 2700</u></b> This data should also be included in line 2 above. See list of exclusions in the note below.	268,540.44
3.	<b><u>Current Special Education Expenditures within Sub-Function 3100</u></b> See list of exclusions in the note below.	
4.	<b><u>Current Special Education Expenditures within Sub-Function 3200</u></b> See list of exclusions in the note below.	211,636.81

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
<b>10 General Fund</b>				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance	18,274.62	1,453.51	19,728.13
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	5,518,636.82	442,931.87	5,961,568.69
	272 Self-Insurance Dental Benefits	158,955.76	13,698.34	172,654.10
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>	<b>\$5,695,867.20</b>	<b>\$458,083.72</b>	<b>\$6,153,950.92</b>
<b>50 Enterprise Fund</b>				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance	366.16		366.16
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	101,225.31		101,225.31
	272 Self-Insurance Dental Benefits	3,131.57		3,131.57
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	<b>FUND TOTAL</b>	<b>\$104,723.04</b>		<b>\$104,723.04</b>
<b>60 Internal Service Fund</b>	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			
	<b>FUND TOTAL</b>			
<b>Total of All Funds</b>		<b>\$5,800,590.24</b>	<b>\$458,083.72</b>	<b>\$6,258,673.96</b>

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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	125,719.31	595,785.39	721,504.70	142,614.12	623,620.20	766,234.32
2140 Psychological Services	105,676.37	52,049.57	157,725.94	135,205.77	116,161.16	251,366.93
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	171,601.54	42,900.39	214,501.93	185,914.42	46,478.60	232,393.02
2260 Instruction and Curriculum Development Services	81,990.08	327,960.33	409,950.41	326,565.99	387,445.49	714,011.48
2350 Legal and Accounting Services	46,332.77	185,331.08	231,663.85	8,694.50	209,331.93	218,026.43
2420 Medical Services	24,433.75		24,433.75	53,001.85		53,001.85
2440 Nursing Services	74,126.13	296,504.52	370,630.65	74,283.78	326,054.74	400,338.52
2700 Student Transportation Services	507,223.52	868,162.76	1,375,386.28	530,111.57	1,119,647.25	1,649,758.82
<b>Total</b>	<b>\$1,137,103.47</b>	<b>\$2,368,694.04</b>	<b>\$3,505,797.51</b>	<b>\$1,456,392.00</b>	<b>\$2,828,739.37</b>	<b>\$4,285,131.37</b>

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(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		47,983,595.89		91,034.00			46,701,996.00	94,776,625.89
2. Additional Debt Incurred During Year		29,045,000.00					500,494.00	29,545,494.00
3. Retirements and Repayments		31,109,076.01		18,437.00			38,566.00	31,166,079.01
4. Debt at End of Fiscal Year		45,919,519.88		72,597.00			47,163,924.00	93,156,040.88
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		45,919,519.88		72,597.00			47,163,924.00	93,156,040.88
7. Current Portion P&I - Due within 1 year		3,801,320.79		23,695.08			224,908.00	4,049,923.87
8. Interest Paid during current fiscal year		1,340,660.03		5,257.00				1,345,917.03

(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							747,648.00	747,648.00
2. Additional Debt Incurred During Year							42,446.00	42,446.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year							790,094.00	790,094.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							790,094.00	790,094.00
7. Current Portion P&I - Due within 1 year							1,849.00	1,849.00
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	1,489,076.01		1,340,660.03	2,829,736.04	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund	29,961,246.00			29,961,246.00	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund	18,437.79		5,257.29	23,695.08	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
<b>Total Debt Payments - Governmental Funds</b>			<b>\$31,468,759.80</b>		<b>\$1,345,917.32</b>	<b>\$32,814,677.12</b>	

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
5140	50	Enterprise Fund				
5140	60	Internal Service Fund				

**Total Debt Payments - Proprietary Funds**



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**Debt Details**  
**Governmental Funds/ Activities**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	08/2023		29,045,000.00		29,045,000.00	1,921,368.76	997,629.22
General Obligation Bonds/Notes – CIB	03/2017	3,730,000.00		510,000.00	3,220,000.00	510,000.00	
General Obligation Bonds/Notes – CIB	11/2015	29,620,000.00		29,620,000.00			
General Obligation Bonds/Notes – CIB	04/2015	4,960,000.00		5,000.00	4,955,000.00	175,590.63	170,721.89
General Obligation Bonds/Notes – CIB	12/2014	7,152,595.89		152,076.01	7,000,519.88	326,735.00	126,735.00
General Obligation Bonds/Notes – CIB	12/2014	2,521,000.00		822,000.00	1,699,000.00	867,626.40	45,573.92
Leases and Other Right to Use Arrangements		91,034.00		18,437.00	72,597.00	23,695.08	5,257.00
Compensated Absences		1,714,374.00	80,494.00		1,794,868.00	224,908.00	
Other Post-Employment Benefits (OPEB)		2,992,622.00		38,566.00	2,954,056.00		
Net Pension Liability		41,995,000.00	420,000.00		42,415,000.00		
<b>Totals for Debt Entered:</b>		<b>\$94,776,625.89</b>	<b>\$29,545,494.00</b>	<b>\$31,166,079.01</b>	<b>\$93,156,040.88</b>	<b>\$4,049,923.87</b>	<b>\$1,345,917.03</b>

**Bond Details**  
**Proprietary Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Net Pension Liability		730,000.00	7,000.00		737,000.00		
Compensated Absences		17,648.00	844.00		18,492.00	1,849.00	
Other Post-Employment Benefits (OPEB)			34,602.00		34,602.00		
<b>Totals for Debt Entered:</b>		<b>\$747,648.00</b>	<b>\$42,446.00</b>		<b>\$790,094.00</b>	<b>\$1,849.00</b>	

**General Fund (10)**

**Section 1: Tuition/Purchased Services as Reported within Expenditure Detail**

	Amount
Tuition Reported in General Fund Expenditures 1000-560	4,999,350.14
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	9,185.16
<b>Section 1 Total</b>	<b>\$5,008,535.30</b>

**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		9,185.16	9,185.16
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	2,019.15	123,768.07	125,787.22
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	1,312,200.35	1,510,177.61	2,822,377.96
8 Career and Technology Centers	1,664,215.80		1,664,215.80
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind		24,552.87	24,552.87
11 Private Residential Rehabilitative Institutions	11,170.05	1,950.00	13,120.05
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	237,927.04	111,369.20	349,296.24
<b>Section 2 Total</b>	<b>\$3,227,532.39</b>	<b>\$1,781,002.91</b>	<b>\$5,008,535.30</b>

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Lehighton Area Elementary Center	8439	10,521,619.60	3,443,434.00	556,296.90	36,099.70	1,719,603.70	622,174.10	16,899,228.00	
	Lehighton Area HS	1315	8,300,647.50	2,488,755.20	3,893.40	18,605.80	362,931.50	176,827.90	11,351,661.30	
	Lehighton Area MS	1314	7,535,355.70	1,840,022.20	1,941.50	14,706.60	340,128.60	163,217.10	9,895,371.70	
<b>Total</b>			<b>26,357,622.80</b>	<b>7,772,211.40</b>	<b>562,131.80</b>	<b>69,412.10</b>	<b>2,422,663.80</b>	<b>962,219.10</b>	<b>38,146,261.00</b>	