

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

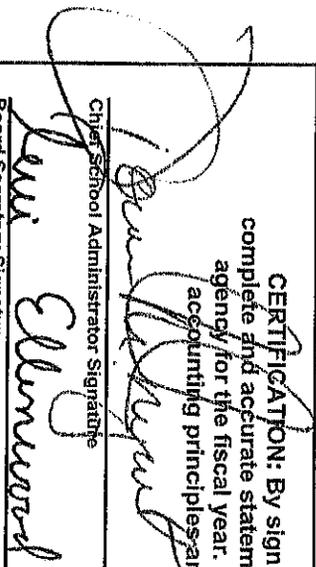
County : Beaver
AUN Number : 127041503
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2024

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

Date 10-22-24
Date 10-22-24

Gary Ceccarelli
Contact Person
ceccarellig@tigerweb.org
Contact Person E-mail Address

(724)843-3420 Ext: 1203
Contact Person Telephone Number
(724)843-2360
Contact Person Fax Number

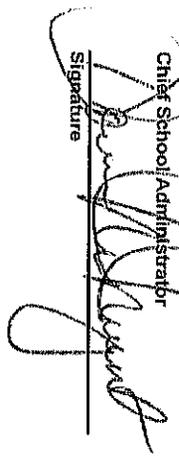
Audit Certification
Annual Financial Report:
For Fiscal Year Ending 6/30/2024
(Pursuant to PA School Code Section 218(b))

Audit Certification Due:
12/31/2024

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

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

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

Chief School Administrator

Signature

Date 10-22-24

Board Secretary

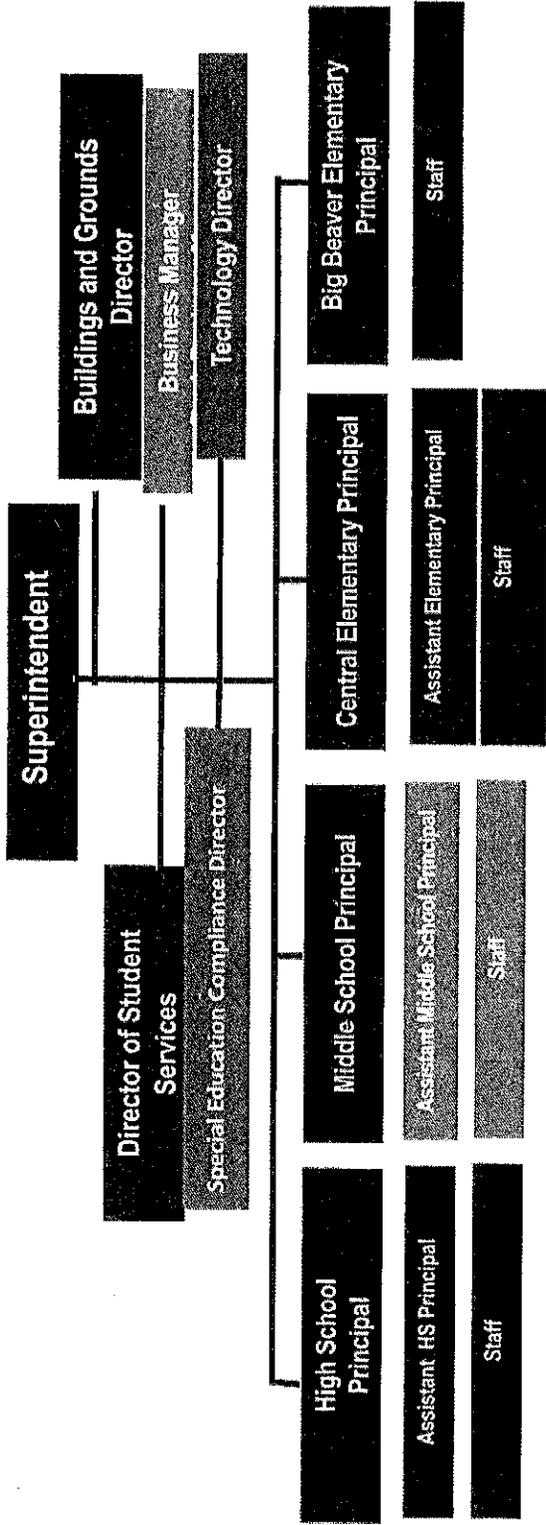
Signature

Date 10-22-24

Gary Ceccarelli
Contact Person
ceccarellg@tigerweb.org
Contact Person E-mail Address

(724)843-3420 Ext : 1203
Contact Person Telephone Number
(724)843-2360
Contact Person Fax Number

District Organizational Chart



BIG BEAVER FALLS AREA SCHOOL DISTRICT

No. 622

SECTION: FINANCES

TITLE: GASB STATEMENT 34

ADOPTED: August 16, 2001

REVISED: January 16, 2003

<p>1. Purpose SC 613</p> <p>2. Authority SC 218</p> <p>3. Delegation of Responsibility</p>	<p>622. GASB STATEMENT 34</p> <p>The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.</p> <p>The primary objectives of implementing the GASB Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.</p> <p>Participation of the school district in any such activity shall be in accordance with Board policy.</p> <p>The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Business Manager.</p> <p>The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board.</p> <p>The Superintendent shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.</p> <p>Prior to submission of the MD&A for Board approval, the district's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information".</p>
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<p>In order to associate debt with acquired assets and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. The asset life of these assets shall be considered relative to the time of the respective debt amortizations.</p> <p>For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than \$2,500.</p> <p>The capitalization threshold shall be set at a level that will capture at least 80% of all fixed assets.</p> <p>The assets listed below do not normally individually meet capitalization threshold criteria:</p> <ol style="list-style-type: none"> 1. Library books. 2. Classroom texts. 3. Computer equipment. 4. Classroom furniture. <p>These asset category costs shall be capitalized and depreciated as groups when that groups' acquisition cost exceeds the capitalization threshold in any given fiscal year.</p> <p>For group asset depreciation purposes, the estimated useful life of the group may be based on the weighted average or simple average of the useful life of individual items, or on an assessment of the life of the group as a whole. Periodically, the district shall review the estimated life of groups of assets and adjust the remaining depreciation life of the group.</p> <p>Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/replacement policy tracking purposes. The district may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.</p>	<p>4. Guidelines</p> <p>School Code 218, 613</p>
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FIXED ASSET INVENTORY VALUATION

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

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

A. Buildings- The buildings are valued as a unit-in-place for cost accounting and insurance valuation purposes reflecting specific data elements relating to dates of construction or acquisition, original cost allocation, square footage, useful life, and reproduction cost new. Building component classifications are comprised of General construction, Plumbing, Heating / Air Conditioning/Ventilating, Electrical, Sprinkler System, Roofing and Fixed Equipment Allocations.

B. Site Improvements Optional (Insurable and Uninsurable Land Improvements)- The site improvements consist of: Lighting, Fencing, Signs, Parking Lots, Playground Equipment, Sidewalks, Curbs, All Weather Track, Property in the Open, Press Box, Score Boards, Bleachers, Restrooms, Concessions, Storage, Etc.

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

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

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

Accountable Assets, Inc.

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

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

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

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

Notes:

Val Number	Description	Justification
50380	CESE: The amount reported on Line 1 of the CESE exceeds the Governmental Fund special education expenditures in Function 1200. Please correct or provide a justification.	We allocated a percentage of non-1200 functions within the 1000 accounts to be designated as special education expenditures based on the proportion of special education students to the whole student population.
50400	SESS - 2120 Guidance Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2120: \$98,243.89 Prior Year SESS Schedule 2120: \$0.00	For the current year, one of the guidance counselors at the district provided services to special education students in addition to non-special education students. Therefore, part of their salary and benefits were considered special ed for 23-24.
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: \$0.00 Prior Year SESS Schedule 2350: \$8,000.00	For the current year, there were no legal services that were considered special education expenses. In prior year, there was a 2350 account with a \$8,000 balance which was considered special education.
50480	SESS - 2700 Student Transportation Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2700: \$1,016,050.15 Prior Year SESS Schedule 2700: \$693,106.92	Overall, transportation costs increased from 22-23 to 23-24. Additionally, more transportation costs were designated to a 270 funding source in 23-24 due to a higher proportion of special education students receiving transportation services.

Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Assets

	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
0100 Cash and Cash Equivalents	13,399,997				
0110 Investments					
0120 Taxes Receivable	5,663,970				
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	1,727,245				
0143 Federal Revenue Receivable	2,269,006				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	20,652				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$23,080,870				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$23,080,870				

	Amounts Expressed in Whole Dollars	<u>Capital Reserve (690)</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects Fund</u>	<u>Debt Service</u>	<u>Permanent</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100 Cash and Cash Equivalents						
0110 Investments						
0120 Taxes Receivable						
0130 Due From Other Funds						
0141 Due From Other Governments						
0142 State Revenue Receivable						
0143 Federal Revenue Receivable						
0145 Other Intergovernmental Revenue Receivable						
0146 Due from Primary Government						
0147 Due from Component Unit						
0150 Other Receivables						
0170 Inventories						
0180 Prepaid Expenses (Expenditures)						
0190 Other Current Assets						
Total Assets						
0910 Deferred Outflows of Resources						
Total Assets And Deferred Outflows Of Resources		1850	(32)	(39)	(40)	(90)
		(31)				

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	13,399,997
0110 Investments	
0120 Taxes Receivable	5,663,970
0130 Due From Other Funds	
0141 Due From Other Governments	
0142 State Revenue Receivable	1,727,245
0143 Federal Revenue Receivable	2,269,006
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	20,652
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
Total Assets	\$23,080,870
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$23,080,870

Amounts Expressed in Whole Dollars

	<u>General Fund</u>	<u>Student Sponsored</u>	<u>Public Purpose Trust</u>	<u>Other Compt Approved</u>	<u>Athletic / Activity</u>
	(10)	Activity Fund	(27)	(28)	(29)
	(10)	(21)			
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	220,385				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	440,340				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	3,441,729				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	939				
0490 Other Current Liabilities					
Total Liabilities	\$4,103,393				
Fund Balances					
0950 Deferred Inflows of Resources	5,433,219				
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	10,630,995				
0850 Unassigned Fund Balance	2,913,263				
Total Fund Balances	\$13,544,258				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$23,080,870				

Amounts Expressed in Whole Dollars

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds

0411 Due to Other Governments

0412 Due to Primary Government

0413 Due to Component Unit

0420 Accounts Payable

0430 Contracts Payable

0440 Current Portion of Long-Term Debt

0450 Short-Term Payables

0461 Accrued Salaries and Benefits

0462 Payroll Deductions and Withholding

0480 Unearned Revenues

0490 Other Current Liabilities

Total Liabilities

0950 Deferred Inflows of Resources

Fund Balances

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Fund Balances

Total Liabilities, Deferred Inflows Of Resources And Fund Balances

Capital Reserve (690)
1850
(31)

Capital Reserve (1431)
(32)

Other Capital Projects
Fund
(39)

Debt Service
(40)

Permanent
(30)

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	220,385
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	440,340
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	3,441,729
0462 Payroll Deductions and Withholding	
0480 Unearned Revenues	939
0490 Other Current Liabilities	
Total Liabilities	\$4,103,393
Fund Balances	5,433,219
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,630,995
0850 Unassigned Fund Balance	2,913,263
Total Fund Balances	\$13,544,258
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$23,080,870

	Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (22)	Other Compt Approved (28)	Athletic / Activity (29)
Revenues						
6000 Revenue from Local Sources		9,645,309				
7000 Revenue from State Sources		25,768,887				
8000 Revenue from Federal Sources		6,850,122				
Total Revenues		\$42,264,318				
Expenditures						
1000 Instruction		21,395,577				
2000 Support Services		11,861,990				
3000 Operation of Non-Instructional Services		927,336				
4000 Facilities Acquisition, Construction and Improvement Services		835,984				
5110 Debt Service		1,927,729				
5130 Refund of Prior Year Revenues / Receipts		13,778				
5140 Leases and Other Right-to-Use Arrangements		28,300				
Total Expenditures		\$36,990,694				
Excess (Deficiency) Of Revenues Over Expenditures		\$5,273,624				
Other Financing Sources (Uses)						
9110 Face Value of Bonds Issued						
9120 Proceeds from Refunding of Bonds						
9130 Bond Premiums						
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements						
9300 Interfund Transfers - IN						
9400 Sale of or Compensation for Loss of Fixed Assets						
9710 Transfers from Component Units						
9720 Transfers from Primary Governments						
9910 Other Financing Sources Not Listed in the 9000 Series						
9990 Insurance Recoveries						
5120 Debt Service - Refunded Bonds						
5150 Bond Discounts						
5200 Interfund Transfers - Out						
5300 Transfers Out to Component Units/Primary Governments						
Total Other Financing Sources (Uses)						

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

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	9,645,309
7000 Revenue from State Sources	25,768,887
8000 Revenue from Federal Sources	6,850,122
Total Revenues	\$42,264,318
Expenditures	
1000 Instruction	21,395,577
2000 Support Services	11,861,990
3000 Operation of Non-Instructional Services	927,336
4000 Facilities Acquisition, Construction and Improvement Services	835,984
5110 Debt Service	1,927,729
5130 Refund of Prior Year Revenues / Receipts	13,778
5140 Leases and Other Right-to-Use Arrangements	28,300
Total Expenditures	\$36,990,694
Excess (Deficiency) Of Revenues Over Expenditures	\$5,273,624
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	
9300 Interfund Transfers - IN	
9400 Sale of or Compensation for Loss of Fixed Assets	
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	

	Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Student Sponsored Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
Special And Extraordinary Items						
9920 Special Items – Gains						
9930 Extraordinary Items – Gains						
5520 Special Items – Losses						
5530 Extraordinary Items – Losses						
Net Change In Fund Balances		\$5,273,624				
Fund Balance						
0001 Fund Balance - Beginning of Fiscal Year		8,270,633				
Fund Balance - End Of Year		\$13,544,257				

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>
Special And Extraordinary Items					
9920 Special Items – Gains	1850)				
9930 Extraordinary Items – Gains	(31)	(32)	Fund	(40)	(90)
5520 Special Items – Losses			(39)		
5530 Extraordinary Items – Losses					
Net Change in Fund Balances					
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year					
Fund Balance - End Of Year					

Amounts Expressed in Whole Dollars

Total Governmental Funds

Special And Extraordinary Items

- 9920 Special Items – Gains
- 9930 Extraordinary Items – Gains
- 5520 Special Items – Losses
- 5530 Extraordinary Items – Losses

Net Change in Fund Balances

Fund Balance

0001 Fund Balance - Beginning of Fiscal Year

Fund Balance - End Of Year

\$5,273,624
8,270,633
\$13,544,257

		Amounts Expressed in Whole Dollars				
		Food Service	Child Care	Other Enterprise	TOTAL	Internal Service
		(51)	Operations	(58)		(60)
			(52)			
Assets And Deferred Outflows Of Resources						
Current Assets						
0100	Cash and Cash Equivalents				796,184	
0110	Investments					
0130	Due From Other Funds		220,385		220,385	
0141	Due From Other Governments					
0142	State Revenue Receivable					
0143	Federal Revenue Receivable			300	300	
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories				19,048	
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
	Total Current Assets				\$1,035,917	
Noncurrent Assets						
0211	Land					
0212	Site Improvements (Net)					
0220	Buildings and Building Improvements (Net)					
0230	Tangible Property and Intangible Right-To-Use Assets (Net)				378,739	
0250	Construction in Progress					
0260	Long Term Prepayments					
0290	Other Noncurrent Assets					
	Total Noncurrent Assets				\$378,739	
0910	Deferred Outflows of Resources				218,399	
	Total Assets And Deferred Outflows Of Resources				\$1,633,055	

	Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	TOTAL	<u>Internal Service</u> (60)
Liabilities And Deferred Inflows Of Resources And Net Position						
Current Liabilities						
0400 Due to Other Funds						
0411 Due to Other Governments						
0413 Due to Component Unit						
0420 Accounts Payable		18,026			18,026	
0430 Contracts Payable						
0440 Current Portion of Long-Term Debt		139,914			139,914	
0450 Short-Term Payables						
0461 Accrued Salaries and Benefits						
0462 Payroll Deductions and Withholding						
0480 Unearned Revenues						
0490 Other Current Liabilities						
Total Current Liabilities		\$157,940			\$157,940	
Noncurrent Liabilities						
0510 Bonds Payable						
0520 Extended-Term Financing Agreements Payable						
0530 Lease and Other Right-To-Use Obligations						
0540 Accumulated Compensated Absences		9,290			9,290	
0550 Authority Lease Obligations						
0560 Other Post-Employment Benefits (OPEB)		105,987			105,987	
0570 Net Pension Liability		1,028,788			1,028,788	
0599 Other Noncurrent Liabilities						
Total Noncurrent Liabilities		\$1,144,065			\$1,144,065	
Total Liabilities		\$1,302,005			\$1,302,005	
Deferred Inflows of Resources						
0950 Deferred Inflows of Resources		48,798			48,798	
Net Position						
0791 Net Investment in Capital Assets		378,739			378,739	
0008 Restricted Net Position (0792 - 0798)						
0799 Unrestricted Net Position		(96,487)			(96,487)	
Total Net Position		\$282,252			\$282,252	
Total Liabilities And Deferred Inflows Of Resources And Net Position		\$1,633,055			\$1,633,055	

	Amounts Expressed in Whole Dollars				
		<u>Food Service</u>	<u>Child Care Operations</u>	<u>Other Enterprise</u>	<u>TOTAL</u>
		(51)	(52)	(58)	
					<u>Internal Service</u>
					(60)
Operating Revenues					
6600 Food Service Revenue		173,881			173,881
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues		\$173,881			\$173,881
Operating Expenses					
100 Personnel Services – Salaries		538,244			538,244
200 Personnel Services – Employee Benefits		304,232			304,232
300 Purchased Professional and Technical Services					
400 Purchased Property Services		25,537			25,537
500 Other Purchased Services		649,511			649,511
600 Supplies		108,711			108,711
740 Depreciation		27,556			27,556
770 Amortization Expense					
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses		\$1,653,791			\$1,653,791
Operating Income (Loss)		(\$1,479,910)			(\$1,479,910)
Non Operating Revenues (Expenses)					
6500 Earnings on Investments		57,411			57,411
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		152,492			152,492
8000 Revenue from Federal Sources		1,454,134			1,454,134
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)		\$1,664,037			\$1,664,037
Income (Loss) Before Contributions And Transfers		\$184,127			\$184,127

	Amounts Expressed in Whole Dollars			
	Food Service	Child Care Operations	Other Enterprise	TOTAL
	(51)	(52)	(58)	
Contributions, Transfers, and Special and Extraordinary Items				
5200 Interfund Transfers - Out				
5300 Transfers Out to Component Units/Primary Governments				
5520 Special Items - Losses				
5530 Extraordinary Items - Losses				
9300 Interfund Transfers - IN				
9500 Capital Contributions				
9700 Transfers IN From Component Units/Primary Governments				
9920 Special Items - Gains				
9930 Extraordinary Items - Gains				
Change In Net Position	\$184,127			\$184,127
0002 Net Position - Beginning of Fiscal Year	199,589			199,589
0003 Accounting Changes / Residual Equity Transfers	(101,464)			(101,464)
Net Position - End Of Year	\$282,252			\$282,252
	Internal Service			(60)

Amounts Expressed in Whole Dollars

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service(60)
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	173,881			173,881	
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	873,339			873,339	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	777,252			777,252	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$1,476,710)			(\$1,476,710)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	152,511			152,511	
0023 Receipts From Federal Sources -8000	1,454,352			1,454,352	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
0030 Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$1,606,863			\$1,606,863	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(86,068)			(86,068)	
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					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$86,068)			(\$86,068)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	57,411			57,411	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

\$57,411

\$57,411

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) In Cash Flows	101,496			101,496	
0004 Cash and Cash Equivalents Beginning of Year	694,688			694,688	
Cash and Cash Equivalents at Year End	\$796,184			\$796,184	

Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities

0005 Operating Income (Loss) per REP	(1,479,910)			(1,479,910)	
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Adjustments

0051 Depreciation and Net Amortization				27,556	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					

Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows

0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds					
0056 (Inc) Dec in Inventories (0170)				3,801	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)				(27,475)	
0059 Inc (Dec) in Accounts Payable (0400-0450)				2,706	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)				(4,400)	
0065 Inc (Dec) in Net Pension Liabilities (0570)				110,317	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)				8,327	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities				(98,649)	
0067 Deferred Inflows (0950)				(18,983)	

Total Adjustments				\$3,200	
Cash Provided By (Used For) Total				(\$1,476,710)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets

0100 Cash and Cash Equivalents

62,516

0110 Investments

0130 Due From Other Funds

0140 Due from Other Governments, Primary Government and Component Units

0150 Other Receivables

0170 Inventories

0180 Prepaid Expenses (Expenditures)

0190 Other Current Assets

0220 Buildings and Building Improvements (Net)

0230 Tangible Property and Intangible Right-To-Use Assets (Net)

Total Assets

0910 Deferred Outflows of Resources

\$62,516

Total Assets And Deferred Outflows Of Resources

\$62,516

Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents

0110 Investments

0130 Due From Other Funds

0140 Due from Other Governments, Primary Government and Component Units

0150 Other Receivables

0170 Inventories

0180 Prepaid Expenses (Expenditures)

0190 Other Current Assets

0220 Buildings and Building Improvements (Net)

0230 Tangible Property and Intangible Right-To-Use Assets (Net)

Total Assets

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources

Other Custodial
(89)

Fiduciary Component Units
(98)

Total Fiduciary Funds

62,516

\$62,516

\$62,516

Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds

0410 Due to Other Governments, Primary Government and Component Units

0420 Accounts Payable

0430 Contracts Payable

0450 Short-Term Payables

0460 Payroll Accruals and Withholdings

0480 Unearned Revenues

0490 Other Current Liabilities

Total Liabilities

0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets

0009 Restricted Net Position (0792 - 0798)

0799 Unrestricted Net Position

Total Net Position

Total Liabilities, Deferred Inflows Of Resources And Net Position

62,516

\$62,516

\$62,516

Amounts Expressed in Whole Dollars

Liabilities, Deferred Inflows Of Resources And Net Position

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

(38)

(98)

62,516

\$62,516

\$62,516

Amounts Expressed in Whole Dollars	Private Purpose Trust	Investment Trust	Pension Trust	Student Activity Custodial	Other Custodial Fiduciary Component
	(71)	(72)	(73)	(81)	(89)
Additions					
0091 Gifts and Contributions				104,149	
0095 Net Investment Earnings					
0092 Other Additions					
Deductions					
0093 Scholarships Awarded				103,482	
0094 Other Deductions				\$667	
Change In Net Position				61,849	
0006 Net Position – Beginning of Fiscal Year					
0007 Net Position Held in Trust for Pension Benefits					
Net Position - End of Fiscal Year				\$62,516	

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	104,149
0095 Net Investment Earnings	
0092 Other Additions	
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	103,482
Change in Net Position	
0006 Net Position – Beginning of Fiscal Year	\$667
0007 Net Position Held in Trust for Pension Benefits	61,849
Net Position - End of Fiscal Year	\$62,516

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	5,947,948.29		61,288.00	6,009,236.29
6113 Public Utility/Realty Taxes	7,494.40			7,494.40
6114 Payments in Lieu of Current Taxes - State / Local	40,156.72			40,156.72
6120 Current Per Capita Taxes, Section 679	13,168.16			13,168.16
6141 Current Act 511 Per Capita Taxes	13,168.14			13,168.14
6143 Current Act 511 Local Services Taxes	24,287.04			24,287.04
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	5,927.25			5,927.25
6151 Current Act 511 Earned Income Taxes	1,371,927.61	230,751.00	148,716.00	1,289,892.61
6153 Current Act 511 Real Estate Transfer Taxes	176,028.04	13,200.00	11,122.00	173,950.04
6157 Current Act 511 Mercantile Taxes	94,954.98			94,954.98
6411 Delinquent Real Estate Taxes	55,635.69			55,635.69
6412 Delinquent Interim Real Estate Taxes	786,435.13			786,435.13
6451 Delinquent Act 511 Earned Income Taxes	37,296.62			37,296.62
6500 Earnings on Investments	621,638.72			
6700 Revenues from LEA Activities	48,737.35			
6832 Federal IDEA Revenue Received as Pass Through	368,913.56			
6910 Rentals	1.00			
6941 Regular Day School Tuition	2,410.70			
6999 Other Revenues Not Specified Above	29,179.10			
TOTAL Revenue from Local Sources	\$9,645,308.50	\$243,951.00	\$221,126.00	\$8,551,603.07

	<u>Revenue Reported In Current Year</u>
<u>Revenue from State Sources</u>	
7111 Basic Education Funding-Formula	15,473,358.49
7240 Driver Education - Student	350.00
7271 Special Education funds for School-Aged Pupils	1,963,896.90
7292 Pre-K Counts	400,000.00
7311 Pupil Transportation Subsidy	1,108,792.48
7312 Nonpublic and Charter School Pupil Transportation Subsidy	51,590.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	389,821.72
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,520.98
7340 State Property Tax Reduction Allocation	1,254,162.66
7362 School Mental Health & Safety and Security Grants	194,125.00
7369 Other Safe School Grants	95,000.00
7505 Ready to Learn Block Grant	384,341.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	6,120.99
7810 State Share of Social Security and Medicare Taxes	627,984.90
7820 State Share of Retirement Contributions	3,784,821.39
TOTAL Revenue from State Sources	\$25,768,886.51

Revenue from Federal Sources

**Revenue Reported
 In Current Year**

8110	Payments for Federally Impacted Areas	36,855.00		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	1,211,749.71		
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	108,180.00		
8517	Title IV - 21st Century Schools	71,869.28		
8732	ARRA - Qualified School Construction Bonds (QSCB)	75,543.80		
8744	ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,761,838.90		
8751	ARP ESSER Learning Loss	231,072.43		
8752	ARP ESSER Summer Programs	13,787.67		
8754	ARP ESSER Homeless Children and Youth Funds	62,062.00		
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	240,356.29		
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,806.87		
	TOTAL Revenue from Federal Sources	\$6,850,121.95		
	TOTAL FROM ALL SOURCES	\$42,264,316.96	\$243,951.00	\$221,126.00
				\$8,551,603.07

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	5,947,948.29					
6113 Public Utility Realty Taxes	7,494.40					
6114 Payments in Lieu of Current Taxes - State / Local	40,156.72					
6120 Current Per Capita Taxes, Section 679	13,168.16					
6141 Current Act 511 Per Capita Taxes	13,168.14					
6143 Current Act 511 Local Services Taxes	24,287.04					
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	5,927.25					
6151 Current Act 511 Earned Income Taxes	1,371,927.61					
6153 Current Act 511 Real Estate Transfer Taxes	176,028.04					
6157 Current Act 511 Mercantile Taxes	94,954.98					
6411 Delinquent Real Estate Taxes	55,635.69					
6412 Delinquent Interim Real Estate Taxes	786,435.13					
6451 Delinquent Act 511 Earned Income Taxes	37,296.62					
6500 Earnings on Investments	621,638.72					
6700 Revenues from LEA Activities	48,737.35					
6832 Federal IDEA Revenue Received as Pass Through	368,913.56					
6910 Rentals	1.00					
6941 Regular Day School Tuition	2,410.70					
6999 Other Revenues Not Specified Above	29,179.10					
6000 Total Revenue from Local Sources	\$9,645,308.50					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	15,473,358.49					
7240 Driver Education - Student	350.00					
7271 Special Education funds for School-Aged Pupils	1,963,896.90					
7292 Pre-K Counts	400,000.00					
7311 Pupil Transportation Subsidy	1,108,792.48					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	51,590.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	389,821.72					
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,520.98					
7340 State Property Tax Reduction Allocation	1,254,162.66					
7362 School Mental Health & Safety and Security Grants	194,125.00					
7369 Other Safe School Grants	95,000.00					
7505 Ready to Learn Block Grant	384,341.00					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	6,120.99					
7810 State Share of Social Security and Medicare Taxes	627,984.90					

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					5,947,948.29
6113 Public Utility Realty Taxes					7,494.40
6114 Payments In Lieu of Current Taxes - State / Local					40,156.72
6120 Current Per Capita Taxes, Section 679					13,168.16
6141 Current Act 511 Per Capita Taxes					13,168.14
6143 Current Act 511 Local Services Taxes					24,287.04
6146 Current Act 511 Mechanical Device Taxes - Flat Rate					5,927.25
6151 Current Act 511 Earned Income Taxes					1,371,927.61
6153 Current Act 511 Real Estate Transfer Taxes					176,028.04
6157 Current Act 511 Mercantile Taxes					94,954.98
6411 Delinquent Real Estate Taxes					55,635.69
6412 Delinquent Interim Real Estate Taxes					786,435.13
6451 Delinquent Act 511 Earned Income Taxes					37,296.62
6500 Earnings on Investments					621,638.72
6700 Revenues from LEA Activities					48,737.35
6832 Federal IDEA Revenue Received as Pass Through					368,913.56
6910 Rentals					1.00
6941 Regular Day School Tuition					2,410.70
6999 Other Revenues Not Specified Above					29,179.10
6000 Total Revenue from Local Sources					\$9,645,308.50
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					15,473,358.49
7240 Driver Education - Student					350.00
7271 Special Education funds for School-Aged Pupils					1,963,896.90
7292 Pre-K Counts					400,000.00
7311 Pupil Transportation Subsidy					1,108,792.48
7312 Nonpublic and Charter School Pupil Transportation Subsidy					51,590.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					389,821.72
7330 Health Services (Medical, Dental, Nurse, Act 25)					34,520.98
7340 State Property Tax Reduction Allocation					1,254,162.66
7362 School Mental Health & Safety and Security Grants					194,125.00
7369 Other Safe School Grants					95,000.00
7505 Ready to Learn Block Grant					384,341.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					6,120.99
7810 State Share of Social Security and Medicare Taxes					627,984.90

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690,1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	3,784,821.39					
7000 Total Revenue from State Sources	\$25,768,886.51					
8000 Revenue from Federal Sources						
8110 Payments for Federally Impacted Areas	36,865.00					
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,211,749.71					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	108,180.00					
8517 Title IV - 21st Century Schools	71,869.28					
8732 ARRA - Qualified School Construction Bonds (QSCB)	75,543.80					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,761,838.90					
8751 ARP ESSER Learning Loss	231,072.43					
8752 ARP ESSER Summer Programs	13,787.67					
8754 ARP ESSER Homeless Children and Youth Funds	62,062.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	240,356.29					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,806.87					
8000 Total Revenue from Federal Sources	\$6,850,121.95					
Total From All Sources	\$42,264,316.96					

	<u>Capital Reserve</u> (1431) (32)	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					3,784,821.39
7000 Total Revenue from State Sources					\$25,768,886.51
8000 Revenue from Federal Sources					
8110 Payments for Federally Impacted Areas					36,855.00
8514 Title I - Improving the Academic Achievement of the Disadvantaged					1,211,749.71
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					108,180.00
8517 Title IV - 21st Century Schools					71,869.28
8732 ARRA - Qualified School Construction Bonds (QSCB)					75,543.80
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					4,761,838.90
8751 ARP ESSER Learning Loss					231,072.43
8752 ARP ESSER Summer Programs					13,787.67
8754 ARP ESSER Homeless Children and Youth Funds					62,062.00
8810 School-Based Access Medical Reimbursement Program (SBAP) Reimbursements (Access)					240,356.29
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					36,806.87
8000 Total Revenue from Federal Sources					\$6,850,121.95
Total From All Sources					\$42,264,316.96

	<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	9,645,308.50					
Revenue from State Sources	25,768,886.51					
Revenue from Federal Sources	6,850,121.95					
Total From All Sources	\$42,264,316.96					

	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources					9,645,308.50
Revenue from State Sources					25,768,886.51
Revenue from Federal Sources					6,850,121.95
Total From All Sources					\$42,264,316.96

General Fund (10)

1000 Instruction

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

300 Purchased Professional and Technical Services

322 Professional Educational Services - Ius

323 Professional Educational Services - Other Educational Agencies

330 Other Professional Services

340 Technical Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

410 Cleaning Services

430 Repairs and Maintenance Services

Total Purchased Property Services

500 Other Purchased Services

510 Student Transportation Services

561 Tuition To Other School Districts Within the State

562 Tuition To Pennsylvania Charter Schools

563 Tuition To Nonpublic Schools

564 Tuition To Career and Technology Centers

567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

620 Energy

Total Supplies

800 Other Objects

810 Dues and Fees

Total Other Objects

Total 1000 Instruction

	Total
	9,075,961.65
	\$9,075,961.65
	2,444,784.97
	681,115.51
	3,056,301.71
	74,000.00
	\$6,256,202.19
	1,597,424.54
	70,916.15
	262,746.38
	(300.00)
	\$1,930,787.07
	1,047.98
	240.00
	\$1,287.98
	14,100.00
	285,820.59
	2,136,768.65
	445,914.06
	389,632.06
	52,082.28
	33,846.42
	1,417.95
	\$3,359,682.01
	754,537.17
	126.59
	\$754,663.76
	17,092.07
	\$17,092.07
	\$21,395,576.73

	Elementary	Secondary	Federal	Total
General Fund (10)				
1100 Regular Programs – Elementary / Secondary				
100 Personnel Services – Salaries	3,006,019.17	1,907,094.57	2,210,918.06	7,124,031.80
Total Personnel Services – Salaries	\$3,006,019.17	\$1,907,094.57	\$2,210,918.06	\$7,124,031.80
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	843,709.32	513,659.01	578,489.00	1,935,857.33
220 Social Security Contributions	226,655.21	143,491.47	166,387.29	536,533.97
230 PSERS Retirement Contributions	1,021,267.00	640,039.10	750,062.20	2,411,368.30
270 Group Insurance – Self-Insurance	35,725.00	22,650.00		58,375.00
Total Personnel Services – Employee Benefits	\$2,127,356.53	\$1,319,839.58	\$1,494,938.49	\$4,942,134.60
300 Purchased Professional and Technical Services				
330 Other Professional Services	3,342.16	2,778.83	12,100.00	18,220.99
Total Purchased Professional and Technical Services	\$3,342.16	\$2,778.83	\$12,100.00	\$18,220.99
400 Purchased Property Services				
410 Cleaning Services		1,047.98		1,047.98
430 Repairs and Maintenance Services		240.00		240.00
Total Purchased Property Services		\$1,287.98		\$1,287.98
500 Other Purchased Services				
510 Student Transportation Services	13,016.60	272,803.99	14,100.00	14,100.00
561 Tuition To Other School Districts Within the State		1,932,971.96		285,820.59
562 Tuition To Pennsylvania Charter Schools		33,846.42		1,932,971.96
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	597.78			33,846.42
Total Other Purchased Services	\$13,614.38	\$2,239,622.37	\$14,100.00	\$2,267,336.75
600 Supplies				
610 General Supplies	11,172.59	31,417.60	467,756.06	510,346.25
Total Supplies	\$11,172.59	\$31,417.60	\$467,756.06	\$510,346.25
800 Other Objects				
810 Dues and Fees	633.63	1,774.37		2,408.00
Total Other Objects	\$633.63	\$1,774.37		\$2,408.00
Total 1100 Regular Programs – Elementary / Secondary	\$5,162,138.46	\$5,503,815.30	\$4,199,812.61	\$14,865,766.37

	Elementary	Secondary	Federal	Total
General Fund (10)				
1110 Regular Programs				
100 Personnel Services – Salaries	3,006,019.17	1,907,094.57	1,610,211.99	6,523,325.73
Total Personnel Services – Salaries	\$3,006,019.17	\$1,907,094.57	\$1,610,211.99	\$6,523,325.73
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	843,709.32	513,659.01	365,233.00	1,722,601.33
220 Social Security Contributions	226,655.21	143,491.47	121,215.63	491,362.31
230 PSERS Retirement Contributions	1,021,267.00	640,039.10	546,774.59	2,208,080.69
270 Group Insurance – Self-Insurance	35,725.00	22,650.00		58,375.00
Total Personnel Services – Employee Benefits	\$2,127,356.53	\$1,319,839.58	\$1,033,223.22	\$4,480,419.33
300 Purchased Professional and Technical Services				
330 Other Professional Services	3,342.16	2,778.83	12,100.00	18,220.99
Total Purchased Professional and Technical Services	\$3,342.16	\$2,778.83	\$12,100.00	\$18,220.99
400 Purchased Property Services				
410 Cleaning Services		1,047.98		1,047.98
430 Repairs and Maintenance Services		240.00		240.00
Total Purchased Property Services		\$1,287.98		\$1,287.98
500 Other Purchased Services				
510 Student Transportation Services			14,100.00	14,100.00
561 Tuition To Other School Districts Within the State	13,016.60	272,803.99		285,820.59
562 Tuition To Pennsylvania Charter Schools		1,932,971.96		1,932,971.96
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		33,846.42		33,846.42
580 Travel		597.78		597.78
Total Other Purchased Services	\$13,614.38	\$2,239,622.37	\$14,100.00	\$2,267,336.75
600 Supplies				
610 General Supplies	11,172.59	31,417.60	467,756.06	510,346.25
Total Supplies	\$11,172.59	\$31,417.60	\$467,756.06	\$510,346.25
800 Other Objects				
810 Dues and Fees	633.63	1,774.37		2,408.00
Total Other Objects	\$633.63	\$1,774.37		\$2,408.00
Total 1110 Regular Programs	\$5,162,138.46	\$5,503,815.30	\$3,137,391.27	\$13,803,345.03

	Elementary	Secondary	Federal	Total
General Fund (10)				
1190 Federally-Funded Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			600,706.07	600,706.07
Total Personnel Services – Salaries			\$600,706.07	\$600,706.07
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			213,256.00	213,256.00
220 Social Security Contributions			45,171.66	45,171.66
230 PSERS Retirement Contributions			203,287.61	203,287.61
Total Personnel Services – Employee Benefits			\$461,715.27	\$461,715.27
Total 1190 Federally-Funded Regular Programs			\$1,062,421.34	\$1,062,421.34

General Fund (10)		Elementary	Secondary	Federal	Total
1200 Special Programs – Elementary / Secondary					
100 Personnel Services – Salaries					
100 Personnel Services – Salaries	873,944.07	549,972.32	171,975.38	1,595,891.77	
Total Personnel Services – Salaries	\$873,944.07	\$549,972.32	\$171,975.38	\$1,595,891.77	
200 Personnel Services – Employee Benefits					
210 Group Insurance – Contracted Provider	93,896.71	1,550.01	319,038.42	414,485.14	
220 Social Security Contributions	117.58	117.58	119,520.28	119,755.44	
230 PSERS Retirement Contributions	180,048.72	66,587.70	291,275.09	537,911.51	
270 Group Insurance – Self-Insurance			14,875.00	14,875.00	
Total Personnel Services – Employee Benefits	\$274,063.01	\$68,255.29	\$744,708.79	\$1,087,027.09	
300 Purchased Professional and Technical Services					
322 Professional Educational Services – Ius	1,333,796.70	252,396.26	11,231.58	1,597,424.54	
323 Professional Educational Services – Other Educational Agencies			70,916.15	70,916.15	
330 Other Professional Services	204,011.20		11,560.00	215,571.20	
Total Purchased Professional and Technical Services	\$1,537,807.90	\$252,396.26	\$93,707.73	\$1,883,911.89	
500 Other Purchased Services					
562 Tuition To Pennsylvania Charter Schools		203,796.69		203,796.69	
563 Tuition To Nonpublic Schools		329,339.06		329,339.06	
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind			52,082.28	52,082.28	
580 Travel			820.17	820.17	
Total Other Purchased Services		\$533,135.75	\$52,902.45	\$586,038.20	
600 Supplies					
610 General Supplies	15,189.81	12,629.55	68,043.36	95,862.72	
Total Supplies	\$15,189.81	\$12,629.55	\$68,043.36	\$95,862.72	
800 Other Objects					
810 Dues and Fees			14,684.07	14,684.07	
Total Other Objects			\$14,684.07	\$14,684.07	
Total 1200 Special Programs – Elementary / Secondary	\$2,701,004.79	\$1,416,389.17	\$1,146,021.78	\$5,263,415.74	

	Elementary	Secondary	Federal	Total
General Fund (10)				
1210 Life Skills Support				
100 Personnel Services - Salaries	22,441.67	148,087.58	42,843.78	213,373.03
Total Personnel Services - Salaries	\$22,441.67	\$148,087.58	\$42,843.78	\$213,373.03
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	633.34	633.34	72,316.00	73,582.68
220 Social Security Contributions	47.46	47.46	16,103.76	16,198.68
230 PSERS Retirement Contributions			72,546.92	72,546.92
270 Group Insurance - Self-Insurance			2,900.00	2,900.00
Total Personnel Services - Employee Benefits	\$680.80	\$680.80	\$163,866.68	\$165,228.28
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	1,333,796.70		11,560.00	1,333,796.70
330 Other Professional Services				11,560.00
Total Purchased Professional and Technical Services	\$1,333,796.70		\$11,560.00	\$1,345,356.70
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools		203,796.69		203,796.69
Total Other Purchased Services		\$203,796.69		\$203,796.69
600 Supplies				
610 General Supplies	15,189.81	12,629.55	640.93	28,460.29
Total Supplies	\$15,189.81	\$12,629.55	\$640.93	\$28,460.29
Total 1210 Life Skills Support	\$1,372,108.98	\$365,194.62	\$218,911.39	\$1,956,214.99

General Fund (10)

1220 Sensory 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

600 Supplies

610 General Supplies

Total Supplies

Total 1220 Sensory Support

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries	102,673.00			102,673.00
Total Personnel Services – Salaries	\$102,673.00			\$102,673.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			23,081.00	23,081.00
220 Social Security Contributions			7,874.71	7,874.71
230 PSERS Retirement Contributions			34,908.71	34,908.71
270 Group Insurance – Self-Insurance			2,250.00	2,250.00
Total Personnel Services – Employee Benefits			\$68,114.42	\$68,114.42
600 Supplies				
610 General Supplies			3,342.22	3,342.22
Total Supplies			\$3,342.22	\$3,342.22
Total 1220 Sensory Support	\$102,673.00		\$71,456.64	\$174,129.64

General Fund (10)

1230 Emotional 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 PSEERS Retirement Contributions

270 Group Insurance - Self-Insurance

Total Personnel Services - Employee Benefits

500 Other Purchased Services

563 Tuition To Nonpublic Schools

Total Other Purchased Services

Total 1230 Emotional Support

	Elementary	Secondary	Federal	Total
100 Personnel Services - Salaries	101,440.00	128,307.55	120,691.10	350,438.65
Total Personnel Services - Salaries	\$101,440.00	\$128,307.55	\$120,691.10	\$350,438.65
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	916.67	916.67	71,065.00	72,898.34
220 Social Security Contributions	70.12	70.12	26,138.32	26,278.56
230 PSEERS Retirement Contributions			118,457.65	118,457.65
270 Group Insurance - Self-Insurance			2,900.00	2,900.00
Total Personnel Services - Employee Benefits	\$986.79	\$986.79	\$218,560.97	\$220,534.55
500 Other Purchased Services				
563 Tuition To Nonpublic Schools		329,339.06		329,339.06
Total Other Purchased Services		\$329,339.06		\$329,339.06
Total 1230 Emotional Support	\$102,426.79	\$458,633.40	\$339,252.07	\$900,312.26

	Elementary	Secondary	Federal	Total
General Fund (10)				
1240 Academic Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	647,389.40	273,577.19	8,440.50	929,407.09
Total Personnel Services – Salaries	\$647,389.40	\$273,577.19	\$8,440.50	\$929,407.09
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	92,346.70		152,576.42	244,923.12
220 Social Security Contributions			69,403.49	69,403.49
230 PSERS Retirement Contributions		66,587.70	65,361.81	311,998.23
270 Group Insurance – Self-Insurance	180,048.72		6,825.00	6,825.00
Total Personnel Services – Employee Benefits	\$272,395.42	\$66,587.70	\$294,166.72	\$633,149.84
500 Other Purchased Services				
580 Travel			820.17	820.17
Total Other Purchased Services			\$820.17	\$820.17
600 Supplies				
610 General Supplies			64,060.21	64,060.21
Total Supplies			\$64,060.21	\$64,060.21
800 Other Objects				
810 Dues and Fees			14,684.07	14,684.07
Total Other Objects			\$14,684.07	\$14,684.07
Total 1240 Academic Support	\$919,784.82	\$340,164.89	\$382,171.67	\$1,642,121.38

General Fund (10)

1241 Learning Support - Public

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 PSEERS Retirement Contributions

270 Group Insurance - Self-Insurance

Total Personnel Services - Employee Benefits

600 Supplies

610 General Supplies

Total Supplies

Total 1241 Learning Support - Public

	Elementary	Secondary	Federal	Total
100 Personnel Services - Salaries	530,554.40	273,577.19	8,440.50	812,572.09
Total Personnel Services - Salaries	\$530,554.40	\$273,577.19	\$8,440.50	\$812,572.09
200 Personnel Services - Employee Benefits	92,346.70		108,699.00	201,045.70
210 Group Insurance - Contracted Provider			60,634.57	60,634.57
220 Social Security Contributions	180,048.72	66,587.70	26,046.00	272,682.42
230 PSEERS Retirement Contributions			5,325.00	5,325.00
270 Group Insurance - Self-Insurance				
Total Personnel Services - Employee Benefits	\$272,395.42	\$66,587.70	\$200,704.57	\$539,687.69
600 Supplies			60,317.01	60,317.01
610 General Supplies			\$60,317.01	\$60,317.01
Total Supplies			\$269,462.08	\$1,412,576.79
Total 1241 Learning Support - Public	\$802,949.82	\$340,164.89		

	Elementary	Secondary	Federal	Total
General Fund (10)				
1243 Gifted Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	116,835.00			116,835.00
Total Personnel Services – Salaries	\$116,835.00			\$116,835.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			43,877.42	43,877.42
220 Social Security Contributions			8,768.92	8,768.92
230 PSERS Retirement Contributions			39,315.81	39,315.81
270 Group Insurance – Self-Insurance			1,500.00	1,500.00
Total Personnel Services – Employee Benefits			\$93,462.15	\$93,462.15
500 Other Purchased Services				
580 Travel			820.17	820.17
Total Other Purchased Services			\$820.17	\$820.17
600 Supplies				
610 General Supplies			3,743.20	3,743.20
Total Supplies			\$3,743.20	\$3,743.20
800 Other Objects				
810 Dues and Fees			14,684.07	14,684.07
Total Other Objects			\$14,684.07	\$14,684.07
Total 1243 Gifted Support	\$116,835.00		\$112,709.59	\$229,544.59

General Fund (10)				
1260 Physical Support				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	204,011.20			204,011.20
Total Purchased Professional and Technical Services	\$204,011.20			\$204,011.20
Total 1260 Physical Support	\$204,011.20			\$204,011.20

	Elementary	Secondary	Federal	Total
General Fund (10)				
1270 Multi-Handicapped Support				
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		252,396.26	11,231.58	263,627.84
323 Professional Educational Services – Other Educational Agencies			70,916.15	70,916.15
Total Purchased Professional and Technical Services		\$252,396.26	\$82,147.73	\$334,543.99
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind			17,929.33	17,929.33
Total Other Purchased Services			\$17,929.33	\$17,929.33
Total 1270 Multi-Handicapped Support		\$252,396.26	\$100,077.06	\$352,473.32

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1290 Special Programs - Other Support				
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind			34,152.95	34,152.95
Total Other Purchased Services			\$34,152.95	\$34,152.95
Total 1290 Special Programs - Other Support			\$34,152.95	\$34,152.95

	Elementary	Secondary	Federal	Total
General Fund (10)				
1300 Vocational Education				
100 Personnel Services – Salaries		48,803.00		48,803.00
100 Personnel Services – Salaries				
Total Personnel Services – Salaries		\$48,803.00		\$48,803.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		19,000.00		19,000.00
220 Social Security Contributions		3,803.40		3,803.40
230 PSERS Retirement Contributions		16,593.07		16,593.07
270 Group Insurance – Self-Insurance		750.00		750.00
Total Personnel Services – Employee Benefits		\$40,146.47		\$40,146.47
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		389,632.06		389,632.06
Total Other Purchased Services		\$389,632.06		\$389,632.06
600 Supplies				
610 General Supplies		14,982.16		14,982.16
Total Supplies		\$14,982.16		\$14,982.16
Total 1300 Vocational Education		\$493,563.69		\$493,563.69

	Elementary	Secondary	Federal	Total
General Fund (10)				
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries		83,748.53		83,748.53
100 Personnel Services – Salaries		83,748.53		83,748.53
Total Personnel Services – Salaries		\$83,748.53		\$83,748.53
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		6,294.70		6,294.70
230 PSERS Retirement Contributions		28,372.38		28,372.38
Total Personnel Services – Employee Benefits		\$34,667.08		\$34,667.08
300 Purchased Professional and Technical Services				
340 Technical Services		(300.00)		(300.00)
Total Purchased Professional and Technical Services		(\$300.00)		(\$300.00)
500 Other Purchased Services				
563 Tuition To Nonpublic Schools		116,575.00		116,575.00
Total Other Purchased Services		\$116,575.00		\$116,575.00
600 Supplies				
610 General Supplies		50.00	13,787.67	13,837.67
620 Energy		126.59		126.59
Total Supplies		\$176.59	\$13,787.67	\$13,964.26
Total 1400 Other Instructional Programs – Elementary / Secondary		\$234,867.20	\$13,787.67	\$248,654.87

	Elementary	Secondary	Federal	Total
General Fund (10)				
1410 Drivers' Education				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries		6,000.00		6,000.00
Total Personnel Services - Salaries		\$6,000.00		\$6,000.00
200 Personnel Services - Employee Benefits				
220 Social Security Contributions		454.70		454.70
230 PSERS Retirement Contributions		2,040.00		2,040.00
Total Personnel Services - Employee Benefits		\$2,494.70		\$2,494.70
300 Purchased Professional and Technical Services				
340 Technical Services		(300.00)		(300.00)
Total Purchased Professional and Technical Services		(\$300.00)		(\$300.00)
600 Supplies				
610 General Supplies		50.00	13,787.67	13,837.67
620 Energy		126.59		126.59
Total Supplies		\$176.59	\$13,787.67	\$13,964.26
Total 1410 Drivers' Education		\$8,371.29	\$13,787.67	\$22,158.96

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1430 Homebound Instruction				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	115.00			115.00
Total Personnel Services – Salaries	\$115.00			\$115.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		8.56		8.56
230 PSERS Retirement Contributions		39.10		39.10
Total Personnel Services – Employee Benefits		\$47.66		\$47.66
Total 1430 Homebound Instruction		\$162.66		\$162.66

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1440 Alternative Regular Education Programs				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	77,633.53			77,633.53
Total Personnel Services – Salaries	\$77,633.53			\$77,633.53
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		5,831.44		5,831.44
230 PSERS Retirement Contributions		26,293.28		26,293.28
Total Personnel Services – Employee Benefits		\$32,124.72		\$32,124.72
500 <u>Other Purchased Services</u>				
563 Tuition To Nonpublic Schools		116,575.00		116,575.00
Total Other Purchased Services		\$116,575.00		\$116,575.00
Total 1440 Alternative Regular Education Programs		\$226,333.25		\$226,333.25

	Elementary	Secondary	Federal	Total
General Fund (10)				
1442 Alternative Education Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		77,633.53		77,633.53
Total Personnel Services – Salaries		\$77,633.53		\$77,633.53
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		5,831.44		5,831.44
230 PSERS Retirement Contributions		26,293.28		26,293.28
Total Personnel Services – Employee Benefits		\$32,124.72		\$32,124.72
500 Other Purchased Services				
563 Tuition To Nonpublic Schools		116,575.00		116,575.00
Total Other Purchased Services		\$116,575.00		\$116,575.00
Total 1442 Alternative Education Programs		\$226,333.25		\$226,333.25

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1500 Nonpublic School Programs				
300 Purchased Professional and Technical Services				
330 Other Professional Services			28,954.19	28,954.19
Total Purchased Professional and Technical Services			\$28,954.19	\$28,954.19
600 Supplies				
610 General Supplies			33,971.73	33,971.73
Total Supplies			\$33,971.73	\$33,971.73
Total 1500 Nonpublic School Programs			\$62,925.92	\$62,925.92

General Fund (10)

1800 Pre-Kindergarten

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

Total Personnel Services - Employee Benefits

600 Supplies

610 General Supplies

Total Supplies

Total 1800 Pre-Kindergarten

	Elementary	Secondary	Federal	Total
100 Personnel Services - Salaries				223,486.55
Total Personnel Services - Salaries				\$223,486.55
200 Personnel Services - Employee Benefits				75,442.50
210 Group Insurance - Contracted Provider				14,728.00
220 Social Security Contributions				62,056.45
230 PSERS Retirement Contributions				\$152,226.95
Total Personnel Services - Employee Benefits				
600 Supplies				85,536.64
610 General Supplies				\$85,536.64
Total Supplies				\$461,250.14
Total 1800 Pre-Kindergarten				

General Fund (10)

1801 Pre-K Instruction

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

Total Personnel Services -- Employee Benefits

600 Supplies

610 General Supplies

Total Supplies

Total 1801 Pre-K Instruction

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
				223,486.55
				\$223,486.55
				75,442.50
				14,728.00
				62,056.45
				\$152,226.95
				85,536.64
				\$85,536.64
				\$461,250.14

General Fund (10)

2000 Support 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

240 Tuition Reimbursement

250 Unemployment Compensation

260 Workers' Compensation

270 Group Insurance – Self-Insurance

299 All Other Employee Benefits

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

310 Official / Administrative Services

330 Other Professional Services

340 Technical Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

410 Cleaning Services

420 Utility Services

430 Repairs and Maintenance Services

440 Rentals

460 Extermination Services

Total Purchased Property Services

500 Other Purchased Services

513 Contracted Carriers

516 Student Transportation Services From the IU

523 General Property and Liability Insurance

530 Communications

549 Other Advertising/Public Relations

550 Printing and Binding

580 Travel

595 IU Payments By Withholding

Total Other Purchased Services

600 Supplies

610 General Supplies

620 Energy

Total Supplies

700 Property

752 Capital Equipment – Original and Additional

762 Capitalized Equipment – Replacement

Total Property

Total

4,196,237.85

\$4,196,237.85

1,234,380.16

323,620.42

1,411,687.11

24,516.26

(1,576.89)

69,766.00

52,980.82

5,071.24

\$3,120,425.12

46,938.66

463,110.18

116,776.76

\$626,825.60

45,811.52

89,221.80

216,621.90

22,289.99

11,250.00

\$385,195.21

1,867,888.99

23,624.60

101,764.00

70,287.69

13,850.14

1,711.98

14,549.73

7,125.40

\$2,100,802.53

814,350.30

464,472.13

\$1,278,822.43

111,800.00

23,064.47

General Fund (10)	
2000 Support Services	
800 Other Objects	
810 Dues and Fees	
Total Other Objects	
Total 2000 Support Services	
	<u>Total</u>
	18,816.45
	\$18,816.45
	\$11,361,989.66

General Fund (10)		Elementary	Secondary	Federal	Total
2100 Support Services – Students					
100 Personnel Services – Salaries					
100 Personnel Services – Salaries		172,127.51	186,234.66	611,882.82	1,023,219.99
Total Personnel Services – Salaries		\$172,127.51	\$186,234.66	\$611,882.82	\$1,023,219.99
200 Personnel Services – Employee Benefits					
210 Group Insurance – Contracted Provider		1,092.03	29,816.97	164,743.00	195,652.00
220 Social Security Contributions		2,700.02	5,364.38	64,847.92	76,913.88
230 PSEERS Retirement Contributions		52,470.62	58,287.33	216,354.73	345,124.18
270 Group Insurance – Self-Insurance		25.00	2,900.00	1,450.00	4,400.00
Total Personnel Services – Employee Benefits		\$56,287.67	\$96,368.68	\$447,395.65	\$622,090.06
300 Purchased Professional and Technical Services					
330 Other Professional Services				9,000.00	9,000.00
Total Purchased Professional and Technical Services				\$9,000.00	\$9,000.00
500 Other Purchased Services					
580 Travel			494.85	243.95	738.80
Total Other Purchased Services			\$494.85	\$243.95	\$738.80
600 Supplies					
610 General Supplies		7,841.19	2,554.42	5,760.15	16,155.76
Total Supplies		\$7,841.19	\$2,554.42	\$5,760.15	\$16,155.76
800 Other Objects					
810 Dues and Fees				230.00	230.00
Total Other Objects				\$230.00	\$230.00
Total 2100 Support Services – Students		\$236,256.37	\$285,652.61	\$1,074,512.57	\$1,671,434.61

General Fund (10)

2110 Supervision of Student 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

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

Total 2110 Supervision of Student Services

	Elementary	Secondary	Federal	Total
100 Personnel Services - Salaries	124,846.57	103,803.43	108,545.01	337,195.01
Total Personnel Services - Salaries	\$124,846.57	\$103,803.43	\$108,545.01	\$337,195.01
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	1,092.03	907.97	8,924.00	10,924.00
220 Social Security Contributions	2,669.42	2,219.49	20,851.75	25,740.66
230 PSERS Retirement Contributions	52,334.62	43,513.51	17,285.65	113,133.78
270 Group Insurance - Self-Insurance			50.00	50.00
Total Personnel Services - Employee Benefits	\$56,096.07	\$46,640.97	\$47,111.40	\$149,848.44
300 Purchased Professional and Technical Services			9,000.00	9,000.00
330 Other Professional Services			\$9,000.00	\$9,000.00
Total Purchased Professional and Technical Services				\$9,000.00
600 Supplies				
610 General Supplies	91.52	76.09	2,313.93	2,481.54
Total Supplies	\$91.52	\$76.09	\$2,313.93	\$2,481.54
Total 2110 Supervision of Student Services	\$181,034.16	\$150,520.49	\$166,970.34	\$498,524.99

General Fund (10)

2111 Supervision of Student Services – Head of Component

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	124,846.57	103,803.43	108,545.01	337,195.01
Total Personnel Services – Salaries	\$124,846.57	\$103,803.43	\$108,545.01	\$337,195.01
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,092.03	907.97	8,924.00	10,924.00
220 Social Security Contributions	2,669.42	2,219.49	20,851.75	25,740.66
230 PSERS Retirement Contributions	52,334.62	43,513.51	17,285.65	113,133.78
270 Group Insurance – Self-Insurance			50.00	50.00
Total Personnel Services – Employee Benefits	\$56,096.07	\$46,640.97	\$47,111.40	\$149,848.44
300 Purchased Professional and Technical Services				
330 Other Professional Services			9,000.00	9,000.00
Total Purchased Professional and Technical Services			\$9,000.00	\$9,000.00
600 Supplies				
610 General Supplies	91.52	76.09	2,313.93	2,481.54
Total Supplies	\$91.52	\$76.09	\$2,313.93	\$2,481.54
Total 2111 Supervision of Student Services – Head of Component	\$181,034.16	\$150,520.49	\$166,970.34	\$498,524.99

General Fund (10)

	Elementary	Secondary	Federal	Total
2120 Guidance Services				
100 Personnel Services – Salaries	400.00	43,452.17	503,337.81	547,189.98
Total Personnel Services – Salaries	\$400.00	\$43,452.17	\$503,337.81	\$547,189.98
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	30.60	28,909.00	138,291.00	167,200.00
220 Social Security Contributions	136.00	3,144.89	37,526.39	40,701.88
230 PSERS Retirement Contributions	25.00	14,773.82	170,828.79	185,738.61
270 Group Insurance – Self-Insurance		2,900.00	700.00	3,625.00
Total Personnel Services – Employee Benefits	\$191.60	\$49,727.71	\$347,346.18	\$397,265.49
500 Other Purchased Services		494.85		494.85
580 Travel				
Total Other Purchased Services		\$494.85		\$494.85
600 Supplies				
610 General Supplies	7,749.67	2,478.33		10,228.00
Total Supplies	\$7,749.67	\$2,478.33		\$10,228.00
Total 2120 Guidance Services	\$8,341.27	\$96,153.06	\$850,683.99	\$955,178.32

	Elementary	Secondary	Federal	Total
General Fund (10)				
2140 Psychological Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	46,880.94	38,979.06		85,860.00
Total Personnel Services – Salaries	\$46,880.94	\$38,979.06		\$85,860.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			17,528.00	17,528.00
220 Social Security Contributions			6,469.78	6,469.78
230 PSERS Retirement Contributions			28,240.29	28,240.29
270 Group Insurance – Self-Insurance			700.00	700.00
Total Personnel Services – Employee Benefits			\$52,938.07	\$52,938.07
500 Other Purchased Services				
580 Travel			243.95	243.95
Total Other Purchased Services			\$243.95	\$243.95
600 Supplies				
610 General Supplies			3,446.22	3,446.22
Total Supplies			\$3,446.22	\$3,446.22
800 Other Objects				
810 Dues and Fees			230.00	230.00
Total Other Objects			\$230.00	\$230.00
Total 2140 Psychological Services	\$46,880.94	\$38,979.06	\$56,858.24	\$142,718.24

	Elementary	Secondary	Federal	Total
General Fund (10)				
2160 Social Work Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				52,975.00
Total Personnel Services – Salaries				\$52,975.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				4,001.56
230 PSERS Retirement Contributions				18,011.50
270 Group Insurance – Self-Insurance				25.00
Total Personnel Services – Employee Benefits				\$22,038.06
Total 2160 Social Work Services				\$75,013.06

General Fund (10)		Elementary	Secondary	Federal	Total
2200 Support Services – Instructional Staff					
200 Personnel Services – Employee Benefits					
240 Tuition Reimbursement		13,941.97	10,574.29		24,516.26
Total Personnel Services – Employee Benefits		\$13,941.97	\$10,574.29		\$24,516.26
300 Purchased Professional and Technical Services					
330 Other Professional Services			156.95	2,800.00	2,800.00
340 Technical Services		188.76			345.71
Total Purchased Professional and Technical Services		\$188.76	\$156.95	\$2,800.00	\$3,145.71
500 Other Purchased Services					
580 Travel		4,693.73	3,902.60		8,596.33
Total Other Purchased Services		\$4,693.73	\$3,902.60		\$8,596.33
600 Supplies					
610 General Supplies		1,411.18	7,067.91		8,479.09
Total Supplies		\$1,411.18	\$7,067.91		\$8,479.09
800 Other Objects					
810 Dues and Fees		587.04	488.10	500.00	1,575.14
Total Other Objects		\$587.04	\$488.10	\$500.00	\$1,575.14
Total 2200 Support Services – Instructional Staff		\$20,822.68	\$22,189.85	\$3,300.00	\$46,312.53

	Elementary	Secondary	Federal	Total
General Fund (10)				
2250 School Library Services				
600 Supplies				
610 General Supplies	5,894.58			5,894.58
Total Supplies	\$5,894.58			\$5,894.58
Total 2250 School Library Services	\$5,894.58			\$5,894.58

	Elementary	Secondary	Federal	Total
General Fund (10)				
2270 Instructional Staff Professional Development Services				
200 Personnel Services - Employee Benefits				
240 Tuition Reimbursement	13,941.97	10,574.29		24,516.26
Total Personnel Services - Employee Benefits	\$13,941.97	\$10,574.29		\$24,516.26
300 Purchased Professional and Technical Services				
330 Other Professional Services		156.95	2,800.00	2,800.00
340 Technical Services	188.76			345.71
Total Purchased Professional and Technical Services	\$188.76	\$156.95	\$2,800.00	\$3,145.71
500 Other Purchased Services				
580 Travel	4,693.73	3,902.60		8,596.33
Total Other Purchased Services	\$4,693.73	\$3,902.60		\$8,596.33
600 Supplies				
610 General Supplies	1,411.18	1,173.33		2,584.51
Total Supplies	\$1,411.18	\$1,173.33		\$2,584.51
800 Other Objects				
810 Dues and Fees	587.04	488.10	500.00	1,575.14
Total Other Objects	\$587.04	\$488.10	\$500.00	\$1,575.14
Total 2270 Instructional Staff Professional Development Services	\$20,822.68	\$16,295.27	\$3,300.00	\$40,417.95

General Fund (10)

2300 Support Services – Administration

100 Personnel Services – Salaries

100 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

300 Purchased Professional and Technical Services

310 Official / Administrative Services
 330 Other Professional Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

440 Rentals

Total Purchased Property Services

500 Other Purchased Services

549 Other Advertising/Public Relations
 550 Printing and Binding
 580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

800 Other Objects

810 Dues and Fees

Total Other Objects

Total 2300 Support Services – Administration

	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries	341,380.62	542,397.49		1,211,604.37
Total Personnel Services – Salaries	\$341,380.62	\$542,397.49		\$1,211,604.37
200 Personnel Services – Employee Benefits	168,068.50	174,213.05		343,483.97
210 Group Insurance – Contracted Provider	26,651.52	41,119.09		87,722.32
220 Social Security Contributions	120,694.64	180,912.99		381,473.82
230 PSERS Retirement Contributions	4,200.00	4,200.00		9,900.00
270 Group Insurance – Self-Insurance				
Total Personnel Services – Employee Benefits	\$319,614.66	\$400,445.13		\$822,580.11
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				10,638.53
330 Other Professional Services				82,597.56
Total Purchased Professional and Technical Services				\$93,236.09
400 Purchased Property Services				
440 Rentals	12,170.69	10,119.30		22,289.99
Total Purchased Property Services	\$12,170.69	\$10,119.30		\$22,289.99
500 Other Purchased Services				
549 Other Advertising/Public Relations				6,999.78
550 Printing and Binding				1,711.98
580 Travel				1,658.23
Total Other Purchased Services				\$10,369.99
600 Supplies				
610 General Supplies	35,542.65	8,866.98		76,252.56
Total Supplies	\$35,542.65	\$8,866.98		\$76,252.56
800 Other Objects				
810 Dues and Fees	170.25	493.75		11,177.49
Total Other Objects	\$170.25	\$493.75		\$11,177.49
Total 2300 Support Services – Administration	\$708,878.87	\$962,322.65		\$2,247,510.60

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2310 Board Services				
300 Purchased Professional and Technical Services				
330 Other Professional Services				52,462.56
Total Purchased Professional and Technical Services				\$52,462.56
500 Other Purchased Services				6,999.78
549 Other Advertising/Public Relations				6,999.78
Total Other Purchased Services				\$6,999.78
600 Supplies				4,787.03
610 General Supplies				4,787.03
Total Supplies				\$4,787.03
Total 2310 Board Services				\$64,249.37

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				80,834.13
Total Personnel Services – Salaries				\$80,834.13
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				2,111.70
Total Personnel Services – Employee Benefits				\$2,111.70
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				10,638.53
Total Purchased Professional and Technical Services				\$10,638.53
500 Other Purchased Services				
550 Printing and Binding				1,711.98
Total Other Purchased Services				\$1,711.98
Total 2330 Tax Assessment and Collection Services				\$95,296.34

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

Total 2350 Legal and Accounting Services

	30,135.00			
	\$30,135.00			
	\$30,135.00			

	Elementary	Secondary	Federal	Total
General Fund (10)				
2360 Office of the Superintendent / Executive Director Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				246,992.13
Total Personnel Services – Salaries				\$246,992.13
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,202.42
220 Social Security Contributions				17,840.01
230 PSERS Retirement Contributions				79,866.19
270 Group Insurance – Self-Insurance				1,500.00
Total Personnel Services – Employee Benefits				\$100,408.62
500 Other Purchased Services				
580 Travel				1,658.23
Total Other Purchased Services				\$1,658.23
600 Supplies				
610 General Supplies				27,055.90
Total Supplies				\$27,055.90
800 Other Objects				
810 Dues and Fees				10,513.49
Total Other Objects				\$10,513.49
Total 2360 Office of the Superintendent / Executive Director Services				\$386,628.37

General Fund (10)		Elementary	Secondary	Federal	Total
2380 Office of the Principal Services					
100 Personnel Services – Salaries					
100 Personnel Services – Salaries		341,380.62	542,397.49		883,778.11
Total Personnel Services – Salaries		\$341,380.62	\$542,397.49		\$883,778.11
200 Personnel Services – Employee Benefits					
210 Group Insurance – Contracted Provider		168,068.50	174,213.05		342,281.55
220 Social Security Contributions		26,651.52	41,119.09		67,770.61
230 PSERS Retirement Contributions		120,694.64	180,912.89		301,607.63
270 Group Insurance – Self-Insurance		4,200.00	4,200.00		8,400.00
Total Personnel Services – Employee Benefits		\$319,614.66	\$400,445.13		\$720,059.79
400 Purchased Property Services					
440 Rentals		12,170.69	10,119.30		22,289.99
Total Purchased Property Services		\$12,170.69	\$10,119.30		\$22,289.99
600 Supplies					
610 General Supplies		35,542.65	8,866.98		44,409.63
Total Supplies		\$35,542.65	\$8,866.98		\$44,409.63
800 Other Objects					
810 Dues and Fees		170.25	493.75		664.00
Total Other Objects		\$170.25	\$493.75		\$664.00
Total 2380 Office of the Principal Services		\$708,878.87	\$962,322.65		\$1,671,201.52

	Elementary	Secondary	Federal	Total
General Fund (10)				
2400 Support Services – Pupil Health				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			254,489.00	254,489.00
Total Personnel Services – Salaries			\$254,489.00	\$254,489.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			52,016.00	54,216.00
220 Social Security Contributions			19,080.83	19,247.60
230 PSERS Retirement Contributions			86,454.50	86,454.50
Total Personnel Services – Employee Benefits			\$157,551.33	\$159,918.10
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			705.00	249,347.87
Total Purchased Professional and Technical Services			\$705.00	\$249,347.87
600 <u>Supplies</u>				
610 General Supplies			3,411.86	6,577.89
Total Supplies			\$3,411.86	\$6,577.89
Total 2400 Support Services – Pupil Health			\$416,157.19	\$670,332.86

	Elementary	Secondary	Federal	Total
General Fund (10)				
2440 Nursing Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	254,489.00		254,489.00	254,489.00
Total Personnel Services – Salaries	\$254,489.00		\$254,489.00	\$254,489.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	52,016.00		54,216.00	54,216.00
220 Social Security Contributions	19,080.83		19,247.60	19,247.60
230 PSERS Retirement Contributions	86,454.50		86,454.50	86,454.50
Total Personnel Services – Employee Benefits	\$157,551.33		\$159,918.10	\$159,918.10
300 Purchased Professional and Technical Services				
330 Other Professional Services		705.00		249,347.87
Total Purchased Professional and Technical Services		\$705.00		\$249,347.87
600 Supplies				
610 General Supplies	3,411.86		6,577.89	6,577.89
Total Supplies	\$3,411.86		\$6,577.89	\$6,577.89
Total 2440 Nursing Services			\$416,157.19	\$670,332.86

	Elementary	Secondary	Federal	Total
General Fund (10)				
2500 Support Services – Business				
100 Personnel Services – Salaries				264,054.76
100 Personnel Services – Salaries				\$264,054.76
Total Personnel Services – Salaries				
200 Personnel Services – Employee Benefits				65,850.00
210 Group Insurance – Contracted Provider				19,849.47
220 Social Security Contributions				88,175.84
230 PSERS Retirement Contributions				69,766.00
260 Workers' Compensation				2,150.00
270 Group Insurance – Self-Insurance				\$245,791.31
Total Personnel Services – Employee Benefits				
300 Purchased Professional and Technical Services				36,300.13
310 Official / Administrative Services				\$36,300.13
Total Purchased Professional and Technical Services				
500 Other Purchased Services				13,053.72
530 Communications				6,850.36
549 Other Advertising/Public Relations				3,556.37
580 Travel				\$23,460.45
Total Other Purchased Services				
600 Supplies				15,343.75
610 General Supplies				\$15,343.75
Total Supplies				
800 Other Objects				3,233.00
810 Dues and Fees				\$3,233.00
Total Other Objects				
Total 2500 Support Services – Business				\$588,183.40

General Fund (10)

	Elementary	Secondary	Federal	Total
2510 Fiscal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				264,054.76
Total Personnel Services – Salaries				\$264,054.76
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				65,850.00
220 Social Security Contributions				19,849.47
230 PSERS Retirement Contributions				88,175.94
260 Workers' Compensation				69,766.00
270 Group Insurance – Self-Insurance				2,150.00
Total Personnel Services – Employee Benefits				\$245,791.31
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				36,300.13
Total Purchased Professional and Technical Services				\$36,300.13
500 Other Purchased Services				
530 Communications				13,053.72
580 Travel				3,556.37
Total Other Purchased Services				\$16,610.09
600 Supplies				
610 General Supplies				13,319.03
Total Supplies				\$13,319.03
800 Other Objects				
810 Dues and Fees				3,233.00
Total Other Objects				\$3,233.00
Total 2510 Fiscal Services				\$579,308.32

	Elementary	Secondary	Federal	Total
General Fund (10)				
2511 Supervision of Fiscal Services - Head of Component				
100 Personnel Services - Salaries				264,054.76
100 Personnel Services - Salaries				\$264,054.76
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				65,850.00
220 Social Security Contributions				19,849.47
230 PSEERS Retirement Contributions				88,175.84
260 Workers' Compensation				69,766.00
270 Group Insurance - Self-Insurance				2,150.00
Total Personnel Services - Employee Benefits				\$245,791.31
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				36,300.13
Total Purchased Professional and Technical Services				\$36,300.13
500 Other Purchased Services				
530 Communications				13,053.72
580 Travel				3,556.37
Total Other Purchased Services				\$16,610.09
600 Supplies				
610 General Supplies				13,319.03
Total Supplies				\$13,319.03
800 Other Objects				
810 Dues and Fees				3,233.00
Total Other Objects				\$3,233.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$579,308.32

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2540 Printing, Publishing and Duplicating Services				
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				6,850.36
Total Other Purchased Services				\$6,850.36
600 <u>Supplies</u>				
610 General Supplies				2,024.72
Total Supplies				\$2,024.72
Total 2540 Printing, Publishing and Duplicating Services				\$8,875.08

	Elementary	Secondary	Federal	Total
General Fund (10)				
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				1,190,778.69
Total Personnel Services – Salaries				\$1,190,778.69
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				519,988.53
220 Social Security Contributions				98,703.55
230 PSERS Retirement Contributions				427,235.90
250 Unemployment Compensation				(1,576.76)
270 Group Insurance – Self-Insurance				34,710.86
299 All Other Employee Benefits				5,071.24
Total Personnel Services – Employee Benefits				\$1,084,133.32
300 Purchased Professional and Technical Services				
330 Other Professional Services				119,364.75
Total Purchased Professional and Technical Services				\$119,364.75
400 Purchased Property Services				
410 Cleaning Services				45,811.52
420 Utility Services				89,221.80
430 Repairs and Maintenance Services				216,621.90
460 Extermination Services				11,250.00
Total Purchased Property Services				\$362,905.22
500 Other Purchased Services				
523 General Property and Liability Insurance				101,764.00
Total Other Purchased Services				\$101,764.00
600 Supplies				
610 General Supplies				319,270.43
620 Energy				464,472.13
Total Supplies				\$783,742.56
700 Property				
752 Capital Equipment – Original and Additional				111,800.00
762 Capitalized Equipment – Replacement				23,064.47
Total Property				\$134,864.47
800 Other Objects				
810 Dues and Fees				2,600.82
Total Other Objects				\$2,600.82
Total 2600 Operation and Maintenance of Plant Services	\$132,566.16	\$93,894.71	\$204,609.56	\$3,780,153.83

	Elementary	Secondary	Federal	Total
General Fund (10)				
2620 Operation of Buildings Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				1,088,196.09
Total Personnel Services - Salaries				\$1,088,196.09
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				496,946.53
220 Social Security Contributions				90,950.33
230 PSERS Retirement Contributions				392,357.84
250 Unemployment Compensation				(1,576.76)
270 Group Insurance - Self-Insurance				34,710.86
299 All Other Employee Benefits				5,071.24
Total Personnel Services - Employee Benefits				\$1,018,460.04
400 Purchased Property Services				
410 Cleaning Services				45,811.52
420 Utility Services				89,221.80
460 Extermination Services				11,250.00
Total Purchased Property Services				\$146,283.32
500 Other Purchased Services				
523 General Property and Liability Insurance				101,764.00
Total Other Purchased Services				\$101,764.00
600 Supplies				
610 General Supplies	106,530.00	88,574.15	92,809.56	287,913.71
620 Energy				456,657.15
Total Supplies	\$106,530.00	\$88,574.15	\$92,809.56	\$744,570.86
700 Property				
752 Capital Equipment - Original and Additional			111,800.00	111,800.00
762 Capitalized Equipment - Replacement				23,064.47
Total Property				\$134,864.47
800 Other Objects				
810 Dues and Fees				2,600.82
Total Other Objects				\$2,600.82
Total 2620 Operation of Buildings Services	\$106,530.00	\$88,574.15	\$204,609.56	\$3,236,739.60

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2640 Care and Upkeep of Equipment Services				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				175,824.98
Total Purchased Property Services				\$175,824.98
Total 2640 Care and Upkeep of Equipment Services				\$175,824.98

	Elementary	Secondary	Federal	Total
General Fund (10)				
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				
400 Purchased Property Services				
430 Repairs and Maintenance Services				7,909.92
Total Purchased Property Services				\$7,909.92
600 Supplies				
620 Energy				7,814.98
Total Supplies				\$7,814.98
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				\$15,724.90

	Elementary	Secondary	Federal	Total
General Fund (10)				
2660 Safety and Security Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				102,582.60
Total Personnel Services – Salaries				\$102,582.60
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				23,042.00
220 Social Security Contributions				7,753.22
230 PSERS Retirement Contributions				34,878.06
Total Personnel Services – Employee Benefits				\$65,673.28
300 Purchased Professional and Technical Services				
330 Other Professional Services				119,364.75
Total Purchased Professional and Technical Services				\$119,364.75
400 Purchased Property Services				
430 Repairs and Maintenance Services				32,887.00
Total Purchased Property Services				\$32,887.00
600 Supplies				
610 General Supplies	26,036.16	5,320.56		31,356.72
Total Supplies	\$26,036.16	\$5,320.56		\$31,356.72
Total 2660 Safety and Security Services	\$26,036.16	\$5,320.56		\$351,864.35

	Elementary	Secondary	Federal	Total
General Fund (10)				
2700 Student Transportation Services				
500 Other Purchased Services				
513 Contracted Carriers	42,950.00			1,867,888.99
516 Student Transportation Services From the IU				23,624.60
Total Other Purchased Services	\$42,950.00			\$1,891,513.59
Total 2700 Student Transportation Services	\$42,950.00			\$1,891,513.59

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2750 Nonpublic Transportation				
500 <u>Other Purchased Services</u>				
513 Contracted Carriers	1,824,938.99			
516 Student Transportation Services From the IU	23,624.60			
Total Other Purchased Services	\$1,848,563.59			
Total 2750 Nonpublic Transportation	\$1,848,563.59			

	Elementary	Secondary	Federal	Total
General Fund (10)				
2790 Other Student Transportation Services				
500 Other Purchased Services				
513 Contracted Carriers			42,950.00	42,950.00
Total Other Purchased Services			\$42,950.00	\$42,950.00
Total 2790 Other Student Transportation Services			\$42,950.00	\$42,950.00

	Elementary	Secondary	Federal	Total
General Fund (10)				
2800 Support Services – Central				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			162,757.71	252,091.04
Total Personnel Services – Salaries			\$162,757.71	\$252,091.04
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			42,465.00	55,189.66
220 Social Security Contributions			12,254.49	21,183.60
230 PSERS Retirement Contributions			54,127.15	83,222.87
250 Unemployment Compensation				(0.13)
270 Group Insurance – Self-Insurance				1,799.96
Total Personnel Services – Employee Benefits			\$108,846.64	\$161,395.96
300 Purchased Professional and Technical Services				
340 Technical Services				116,431.05
Total Purchased Professional and Technical Services				\$116,431.05
500 Other Purchased Services				
530 Communications				57,233.97
Total Other Purchased Services				\$57,233.97
600 Supplies				
610 General Supplies			236,993.29	372,270.82
Total Supplies			\$236,993.29	\$372,270.82
Total 2800 Support Services – Central			\$508,597.64	\$959,422.84

	Elementary	Secondary	Federal	Total
General Fund (10)				
2810 Planning, Research, Development and Evaluation Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			162,757.71	252,091.04
Total Personnel Services – Salaries			\$162,757.71	\$252,091.04
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			42,465.00	55,189.66
220 Social Security Contributions			12,254.49	21,183.60
230 PSERS Retirement Contributions			54,127.15	83,222.87
250 Unemployment Compensation				(0.13)
270 Group Insurance – Self-Insurance				1,799.96
Total Personnel Services – Employee Benefits			\$108,846.64	\$161,395.96
300 Purchased Professional and Technical Services				
340 Technical Services				116,431.05
Total Purchased Professional and Technical Services				\$116,431.05
500 Other Purchased Services				
530 Communications				57,233.97
Total Other Purchased Services				\$57,233.97
600 Supplies				
610 General Supplies			236,993.29	372,270.82
Total Supplies			\$236,993.29	\$372,270.82
Total 2810 Planning, Research, Development and Evaluation Services			\$508,597.64	\$959,422.84

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2900 Other Support Services				
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				7,125.40
Total Other Purchased Services				\$7,125.40
Total 2900 Other Support Services				\$7,125.40

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

500 Other Purchased Services

595 IU Payments By Withholding

Total Other Purchased Services

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
				7,125.40
				\$7,125.40
				\$7,125.40

General Fund (10)		
3000 Operation of Non-Instructional Services		
	<u>100 Personnel Services - Salaries</u>	Total
	100 Personnel Services - Salaries	302,702.93
	Total Personnel Services - Salaries	\$302,702.93
200 Personnel Services - Employee Benefits		
	210 Group Insurance - Contracted Provider	20,733.00
	220 Social Security Contributions	23,168.11
	230 PSERS Retirement Contributions	100,384.15
	270 Group Insurance - Self-Insurance	850.00
	Total Personnel Services - Employee Benefits	\$145,135.26
300 Purchased Professional and Technical Services		
	330 Other Professional Services	5,075.00
	340 Technical Services	30,912.50
	350 Security / Safety Services	9,281.34
	Total Purchased Professional and Technical Services	\$45,268.84
400 Purchased Property Services		
	410 Cleaning Services	29,825.80
	430 Repairs and Maintenance Services	398.85
	440 Rentals	36,608.14
	Total Purchased Property Services	\$66,832.79
500 Other Purchased Services		
	510 Student Transportation Services	57,097.90
	520 Insurance - General	6,300.00
	580 Travel	4,434.46
	Total Other Purchased Services	\$67,832.36
600 Supplies		
	610 General Supplies	271,616.58
	620 Energy	907.41
	Total Supplies	\$272,523.99
800 Other Objects		
	810 Dues and Fees	17,040.09
	860 Grants To Municipal and Community Service Organizations	10,000.00
	Total Other Objects	\$27,040.09
	Total 3000 Operation of Non-Instructional Services	\$927,336.26

	Elementary	Secondary	Federal	Total
General Fund (10)				
3200 Student Activities				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				294,662.93
Total Personnel Services – Salaries				\$294,662.93
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				20,733.00
220 Social Security Contributions				22,553.02
230 PSERS Retirement Contributions				100,384.15
270 Group Insurance – Self-Insurance				850.00
Total Personnel Services – Employee Benefits				\$144,520.17
300 Purchased Professional and Technical Services				
330 Other Professional Services				3,500.00
340 Technical Services				30,912.50
350 Security / Safety Services				9,281.34
Total Purchased Professional and Technical Services				\$43,693.84
400 Purchased Property Services				
410 Cleaning Services				29,825.80
430 Repairs and Maintenance Services				398.85
440 Rentals				36,608.14
Total Purchased Property Services				\$66,832.79
500 Other Purchased Services				
510 Student Transportation Services				57,097.90
520 Insurance – General				6,300.00
580 Travel				4,434.46
Total Other Purchased Services				\$67,832.36
600 Supplies				
610 General Supplies				130,346.46
620 Energy				907.41
Total Supplies				\$131,253.87
800 Other Objects				
810 Dues and Fees				17,040.09
Total Other Objects				\$17,040.09
Total 3200 Student Activities				\$765,836.05

	Elementary	Secondary	Federal	Total
General Fund (10)				
3300 Community Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				8,040.00
Total Personnel Services - Salaries				\$8,040.00
200 Personnel Services - Employee Benefits				
220 Social Security Contributions				615.09
Total Personnel Services - Employee Benefits				\$615.09
300 Purchased Professional and Technical Services				
330 Other Professional Services				1,575.00
Total Purchased Professional and Technical Services				\$1,575.00
600 Supplies				
610 General Supplies				141,270.12
Total Supplies				\$141,270.12
800 Other Objects				
860 Grants To Municipal and Community Service Organizations				10,000.00
Total Other Objects				\$10,000.00
Total 3300 Community Services			\$142,845.12	\$161,500.21

General Fund (10)	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	
450 Construction Services	835,984.00
Total Purchased Property Services	\$835,984.00
Total 4000 Facilities Acquisition, Construction and Improvement Services	\$835,984.00

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
4200 Existing Site Improvement Services				
400 <u>Purchased Property Services</u>				
450 Construction Services				20,835.00
Total Purchased Property Services				\$20,835.00
Total 4200 Existing Site Improvement Services				\$20,835.00

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
4600 Existing Building Improvement Services				
400 <u>Purchased Property Services</u>				
450 Construction Services				815,149.00
Total Purchased Property Services				\$815,149.00
Total 4600 Existing Building Improvement Services				\$815,149.00

General Fund (10)	
5000 Other Expenditures and Financing Uses	
800 Other Objects	
830 Interest	571,719.93
880 Refunds of Prior Years' Receipts	13,778.00
Total Other Objects	\$585,497.93
900 Other Uses of Funds	
910 Redemption of Principal	1,384,309.07
Total Other Uses of Funds	\$1,384,309.07
Total 5000 Other Expenditures and Financing Uses	\$1,969,807.00

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
5100 Debt Service / Other Expenditures and Financing Uses				
800 Other Objects				
830 Interest				571,719.93
880 Refunds of Prior Years' Receipts				13,778.00
Total Other Objects				\$585,497.93
900 Other Uses of Funds				
910 Redemption of Principal				1,384,309.07
Total Other Uses of Funds				\$1,384,309.07
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$1,969,807.00

	Elementary	Secondary	Federal	Total
General Fund (10)				
5110 Debt Service				
800 Other Objects				
830 Interest				568,528.80
Total Other Objects				\$568,528.80
900 Other Uses of Funds				
910 Redemption of Principal				1,359,200.00
Total Other Uses of Funds				\$1,359,200.00
Total 5110 Debt Service				\$1,927,728.80

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
5130 Refund of Prior Year Revenues / Receipts				
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				13,778.00
Total Other Objects				\$13,778.00
Total 5130 Refund of Prior Year Revenues / Receipts				\$13,778.00

	Elementary	Secondary	Federal	Total
General Fund (10)				
5140 Leases and Other Right-to-Use Arrangements				
800 <u>Other Objects</u>				
830 Interest				3,191.13
Total Other Objects				\$3,191.13
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				25,109.07
Total Other Uses of Funds				\$25,109.07
Total 5140 Leases and Other Right-to-Use Arrangements				\$28,300.20

	General Fund(10)	Student Sponsored Activity Fund(21)	Public Purpose Trust(27)	Other Compt Approved (28)	Athletic / Activity(29)
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	14,865,766.37				
1200 Special Programs - Elementary / Secondary	5,263,415.74				
1300 Vocational Education	493,563.69				
1400 Other Instructional Programs - Elementary / Secondary	248,654.87				
1500 Nonpublic School Programs	62,925.92				
1800 Pre-Kindergarten	461,250.14				
Total Instruction	\$21,395,576.73				
2000 Support Services					
2100 Support Services - Students	1,671,434.61				
2200 Support Services - Instructional Staff	46,312.53				
2300 Support Services - Administration	2,247,510.60				
2400 Support Services - Pupil Health	670,332.86				
2500 Support Services - Business	588,183.40				
2600 Operation and Maintenance of Plant Services	3,780,153.83				
2700 Student Transportation Services	1,891,513.59				
2800 Support Services - Central	959,422.84				
2900 Other Support Services	7,125.40				
Total Support Services	\$11,861,989.66				
3000 Operation of Non-Instructional Services					
3200 Student Activities	765,836.05				
3300 Community Services	161,500.21				
Total Operation of Non-Instructional Services	\$927,336.26				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services	20,835.00				
4600 Existing Building Improvement Services	815,149.00				
Total Facilities Acquisition, Construction and Improvement Services	\$835,984.00				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,969,807.00				
Total Other Expenditures and Financing Uses	\$1,969,807.00				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$36,990,693.65				

	<u>Capital Reserve (690)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
	<u>1850(31)</u>				
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
1800 Pre-Kindergarten					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services					
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES					

	<u>Total</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,865,766.37
1200 Special Programs - Elementary / Secondary	5,263,415.74
1300 Vocational Education	493,563.69
1400 Other Instructional Programs - Elementary / Secondary	248,654.87
1500 Nonpublic School Programs	62,925.92
1800 Pre-Kindergarten	461,250.14
Total Instruction	\$21,395,576.73
2000 Support Services	
2100 Support Services - Students	1,671,434.61
2200 Support Services - Instructional Staff	46,312.53
2300 Support Services - Administration	2,247,510.60
2400 Support Services - Pupil Health	670,332.86
2500 Support Services - Business	588,183.40
2600 Operation and Maintenance of Plant Services	3,780,153.83
2700 Student Transportation Services	1,891,513.59
2800 Support Services - Central	959,422.84
2900 Other Support Services	7,125.40
Total Support Services	\$11,861,989.66
3000 Operation of Non-Instructional Services	
3200 Student Activities	765,836.05
3300 Community Services	161,500.21
Total Operation of Non-Instructional Services	\$927,336.26
4000 Facilities Acquisition, Construction and Improvement Services	
4200 Existing Site Improvement Services	20,835.00
4600 Existing Building Improvement Services	815,149.00
Total Facilities Acquisition, Construction and Improvement Services	\$835,984.00
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,969,807.00
Total Other Expenditures and Financing Uses	\$1,969,807.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$36,990,693.65

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	10,386,889.37
Total Federally Funded salaries subject to PSERS withholding	3,055,511.38

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	1,210,362.86
Total Title I Expenditure Data	\$1,210,362.86

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	71,869.28

1.	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	6,597,852.52
2.	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	2,474,934.10
2A.	<u>Current Special Education Expenditures within Sub-Function 2100</u> This data should also be included in line 2 above. See list of exclusions in the note below.	417,858.65
2B.	<u>Current Special Education Expenditures within Sub-Function 2200</u> This data should also be included in line 2 above. See list of exclusions in the note below.	28,355.88
2C.	<u>Current Special Education Expenditures within Sub-Function 2700</u> This data should also be included in line 2 above. See list of exclusions in the note below.	10,737.50
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	406,558.81
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> See list of exclusions in the note below.	191,459.01

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

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

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	No Self Insurance data to report			
	211 Medical Insurance	3,441,674.74	239,260.81	3,680,935.55
	212 Dental Insurance	112,967.11	7,853.33	120,820.44
	215 Eye Care Insurance	6,536.01	454.37	6,990.38
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$3,561,177.86	\$247,568.51	\$3,808,746.37
50 Enterprise Fund				
	No Self Insurance data to report			
	211 Medical Insurance	57,355.71	3,987.30	61,343.01
	212 Dental Insurance	1,990.18	138.36	2,128.54
	215 Eye Care Insurance	280.50	19.50	300.00
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$59,626.39	\$4,145.16	\$63,771.55
60 Internal Service Fund				
	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$3,620,804.25	\$251,713.67	\$3,872,517.92

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		854,807.70	854,807.70	98,243.89	856,934.43	955,178.32
2140 Psychological Services	138,159.68	25.00	138,184.68	142,718.24		142,718.24
2150 Speech Pathology and Audiology Services						
2160 Social Work Services					75,013.06	75,013.06
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services	8,000.00	28,294.00	36,294.00		30,135.00	30,135.00
2420 Medical Services						
2440 Nursing Services	51,732.55	465,592.95	517,325.50	67,667.79	602,666.07	670,332.86
2700 Student Transportation Services	693,106.92	1,039,660.38	1,732,767.30	1,016,050.15	875,463.44	1,891,513.59
Total	\$890,999.15	\$2,388,380.03	\$3,279,379.18	\$1,324,680.07	\$2,440,211.00	\$3,764,891.07

(PRINCIPAL AMOUNTS ONLY)

	(PRINCIPAL AMOUNTS ONLY)							Total
	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	OP&B, Comp Abs, Net Pension Liab	
1. Debt at Beginning of Fiscal Year	10,087,600.00			116,401.77			41,469,928.63	51,673,930.40
2. Additional Debt Incurred During Year		1,359,200.00		25,109.07			95,059.87	95,059.87
3. Retirements and Repayments		8,728,400.00		91,292.70			41,482,368.50	50,302,061.20
4. Debt at End of Fiscal Year								
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		8,728,400.00		91,292.70			41,482,368.50	50,302,061.20
7. Current Portion P&I - Due within 1 year		1,434,200.00		31,152.46			4,530,743.00	5,996,095.46
8. Interest Paid during current fiscal year		569,900.00		3,191.13				573,091.13

PROPRIETARY FUNDS

(PRINCIPAL AMOUNTS ONLY)

	(PRINCIPAL AMOUNTS ONLY)							Total
	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	OP&B, Comp Abs, Net Pension Liab	
1. Debt at Beginning of Fiscal Year							1,069,440.87	1,069,440.87
2. Additional Debt Incurred During Year							218,937.66	218,937.66
3. Retirements and Repayments							4,400.00	4,400.00
4. Debt at End of Fiscal Year							1,283,978.53	1,283,978.53
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							1,283,978.53	1,283,978.53
7. Current Portion P&I - Due within 1 year							139,914.28	139,914.28
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	1,359,200.00	568,528.80	1,927,728.80	
5110	20	Special Revenue Funds				
5110	30	Capital Projects Funds				
5110	40	Debt Service Fund				
5110	90	Permanent Fund				
5120	10	General Fund				
5120	20	Special Revenue Funds				
5120	30	Capital Projects Funds				
5120	40	Debt Service Fund				
5140	10	General Fund	25,109.07	3,191.13	28,300.20	
5140	20	Special Revenue Funds				
5140	30	Capital Projects Funds				
5140	40	Debt Service Fund				
5140	90	Permanent Fund				
Total Debt Payments - Governmental Funds			\$1,384,309.07	\$571,719.93	\$1,956,029.00	

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

Debt Details

Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
General Obligation Bonds/Notes - CIB	12/2019	9,760,000.00		1,250,000.00	8,510,000.00	1,325,000.00	488,000.00
General Obligation Bonds/Notes - CIB	09/2010	327,600.00		109,200.00	218,400.00	109,200.00	81,900.00
Leases and Other Right to Use Arrangements		116,401.77		25,109.07	91,292.70	31,152.46	3,191.13
Compensated Absences		201,679.50	3,377.00		205,056.50		
Net Pension Liability		37,668,249.13	91,682.87		37,759,932.00	4,445,458.00	
Other Post-Employment Benefits (OPEB)		3,600,000.00		82,620.00	3,517,380.00	85,285.00	
Totals for Debt Entered:		\$51,673,930.40	\$95,059.87	\$1,466,929.07	\$50,302,061.20	\$5,996,095.46	\$573,091.13
Bond Details							
Proprietary Funds							
Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
Net Pension Liability		1,055,750.87	110,317.13		1,166,068.00	137,280.60	
Compensated Absences		13,690.00		4,400.00	9,290.00		
Other Post-Employment Benefits (OPEB)			108,620.53		108,620.53	2,633.68	
Totals for Debt Entered:		\$1,069,440.87	\$218,937.66	\$4,400.00	\$1,283,978.53	\$139,914.28	

General Fund (10)

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

Tuition Reported in General Fund Expenditures 1000-560 Amount

Purchased Services in General Fund Expenditures 1000-594 and 1000-597 3,344,064.06

Section 1 Total **\$3,344,064.06**

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	257,238.59	28,582.00	285,820.59
6 Brick and Mortar Charter Schools	98,801.72		98,801.72
7 Cyber Charter Schools	1,834,170.24	203,796.69	2,037,966.93
8 Career and Technology Centers	350,669.06	38,963.00	389,632.06
9 Approved Private Schools		85,928.70	85,928.70
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers	296,405.06	32,934.00	329,339.06
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	104,917.00	11,658.00	116,575.00
Section 2 Total	\$2,942,201.67	\$401,862.39	\$3,344,064.06

Food Service / Cafeteria Operations Fund (51)		
3000 Operation of Non-Instructional Services		
100 <u>Personnel Services – Salaries</u>		538,244.00
100 Personnel Services – Salaries		
Total Personnel Services – Salaries		\$538,244.00
200 Personnel Services – Employee Benefits		
210 Group Insurance – Contracted Provider		61,704.00
220 Social Security Contributions		33,041.00
230 PSERS Retirement Contributions		202,637.00
250 Unemployment Compensation		4,014.00
260 Workers' Compensation		408.00
270 Group Insurance – Self-Insurance		2,429.00
Total Personnel Services – Employee Benefits		\$304,233.00
400 Purchased Property Services		
410 Cleaning Services		600.00
420 Utility Services		20,000.00
430 Repairs and Maintenance Services		4,937.00
Total Purchased Property Services		\$25,537.00
500 Other Purchased Services		
570 Food Service Management		649,511.00
Total Other Purchased Services		\$649,511.00
600 Supplies		
610 General Supplies		11,214.00
620 Energy		10,000.00
630 Food		87,497.00
Total Supplies		\$108,711.00
700 Property		
740 Depreciation		27,556.00
Total Property		\$27,556.00
Total 3000 Operation of Non-Instructional Services		\$1,653,792.00

	Elementary	Secondary	Federal	Total
Food Service / Cafeteria Operations Fund (51)				
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				538,244.00
Total Personnel Services – Salaries				\$538,244.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				61,704.00
220 Social Security Contributions				33,041.00
230 PSERS Retirement Contributions				202,697.00
250 Unemployment Compensation				4,014.00
260 Workers' Compensation				408.00
270 Group Insurance – Self-Insurance				2,429.00
Total Personnel Services – Employee Benefits				\$304,233.00
400 Purchased Property Services				
410 Cleaning Services				600.00
420 Utility Services				20,000.00
430 Repairs and Maintenance Services				4,937.00
Total Purchased Property Services				\$25,537.00
500 Other Purchased Services				
570 Food Service Management				649,511.00
Total Other Purchased Services				\$649,511.00
600 Supplies				
610 General Supplies				11,214.00
620 Energy				10,000.00
630 Food				87,497.00
Total Supplies				\$108,711.00
700 Property				
740 Depreciation				27,556.00
Total Property				\$27,556.00
Total 3100 Food Services				\$1,653,792.00

	Food Service(51)	Child Care Operations(52)	Other Enterprise(58)	Internal Service(60)	Total
3000 Operation of Non-Instructional Services					
3100 Food Services	1,653,792.00				1,653,792.00
Total Operation of Non-Instructional Services	\$1,653,792.00				\$1,653,792.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,653,792.00				\$1,653,792.00

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total Explanation
10	Beaver Falls Area SHS	649	1,528,420.60	239,385.40	4,083,404.44	639,553.92	1,085,488.04	170,012.09	7,746,264.49
	Beaver Falls MS	648	1,134,391.25	171,574.68	3,030,696.07	458,387.45	805,647.44	121,852.76	5,722,549.65
	Big Beaver El Sch	650	1,120,730.84	214,163.72	2,994,200.23	572,170.44	795,945.78	152,099.60	5,849,310.61
	Central El Sch	642	1,485,464.36	282,220.86	3,968,640.43	753,995.28	1,054,980.42	200,433.94	7,745,735.29
Total			5,269,007.05	907,344.66	14,076,941.17	2,424,107.09	3,742,061.68	644,398.39	27,063,860.04

Big Beaver Falls Area SD
 Schedule of Paid Leave
 Fiscal Year: 2023-2024

Account Number	Organization Chart Component	Last Name	First Name	Middle Initial	Job Title	Unused leave payment	Unrestricted Indirect Employee	Unrestricted Direct Employee	Restricted Indirect Employee	Restricted Direct Employee	Restricted Rate Adjustment
2620		Johnson	Michael		Maintenance	\$590.32	X		X		
2620		Klink	Ashley		Custodian	\$441.76	X		X		
1230		Lokey	Cynthia		Paraprofession	\$1,240.00		X		X	
3100	Masters	Kara	Kara		Secretary	\$155.04		X		X	
3200	Masters	Kara	Kara		Secretary	\$155.04		X		X	
2380	Postel	Isabella	Isabella		Secretary	\$457.92		X		X	
1241	Spearman	Leanne	Leanne		Paraprofession	\$266.00		X		X	
2111	Dickson	Jamison	Jamison		Registration	\$78.96		X		X	
2511	Dickson	Jamison	Jamison		Registration	\$78.96	X			X	\$78.96
2810		Robin	Rodney		Technology Director	\$29,133.33		X		X	
TOTAL							\$1,101.04	\$31,485.29	\$1,022.08	\$31,564.25	\$78.96

Big Beaver Falls Area SD

Indirect Cost Rate Pool

Schedule of Plant Costs

Fiscal Year: 2023-2024

Subtotal	73,000.00
Grand Total Buildings	444,153.00
Ratio for Indirect Cost Staff	0.1643

Big Beaver Falls Area SD
 Adjustments for Restricted Rate
 Fiscal Year: 2023-2024

Account Number	Organization Chart Component	Last Name	First Name	Middle Initial	Job Title	Leave Payout	Indirect Salary (100)	Benefits (200)	Other Costs 300-890	Total Indirect Costs (100+200+300-890)
2360	Chief Executive Officer	Nugent	Donna		Superintendent		\$183,172.85	\$74,464.46		\$29,091.76
2360	Deputy Chief Executive Officers	Lavery	Peggy		Superintendent Secretary		\$63,819.26	\$25,944.17		\$10,136.86
2511	Accounting (Chief Financial Officer (CFO))	Ceccarelli	Gary		Business Manager		\$135,312.57	\$125,953.62		\$35,595.33
2511	Payroll Processing	Bowser	Tiffany		Payroll Specialist		\$75,854.68	\$70,608.16		\$19,954.33
2511	Procurement	Revis	Regina		Accounts Payable		\$52,808.56	\$49,229.63		\$13,912.59
2511	Payroll Processing	Dickson	Jamison		Secretary		\$78.96			
					TOTAL 2511		\$78.96	\$245,064.76		\$69,462.25
					GRAND TOTAL		\$78.96	\$511,046.89		\$108,689.87

Big Beaver Falls Area SD

Schedule of Subcontracts/Subawards for each Department

Fiscal Year: 2023-2024

Fund Code	Account Code	Object Code	Organization Name	Contract Identifier	Original Subgrant/Subaward Amount	Fiscal Year Expenditure	\$25,000 Fiscal Year Contract Expenditures In Base	Fiscal Year Expenditures In excess of Total	Fiscal Year Contract Expenditures
10	1200	322	New Horizon	1	\$1,281,689.00	\$1,268,606.00	\$25,000.00	\$1,243,606.00	\$1,243,606.00
10	1200	322	The Education Center at the Watson Institute	2	\$250,792.00	\$250,792.00	\$25,000.00	\$225,792.00	\$225,792.00
10	1200	323	Beaver County Rehabilitation Center	3	\$70,916.15	\$70,916.15	\$25,000.00	\$45,916.15	\$45,916.15
			Total 1200 Special Programs - Elementary / Secondary		\$1,603,397.15	\$1,590,314.15	\$75,000.00	\$1,515,314.15	\$1,515,314.15
			TOTAL		\$1,603,397.15	\$1,590,314.15	\$75,000.00	\$1,515,314.15	\$1,515,314.15