LEA Name : Rochester Area SD
Address : 540 Reno St
Rochester , PA 15074

County : Beaver
AUN Number : 127046903
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: 1/6/2025

Board Secretary Signature — Date: 1/6/2025

kathleen onuska
Contact Person

(724)775-7500 Ext :
Contact Person Telephone Number

onuskak@rasd.org
Contact Person E-mail Address

Contact Person Fax Number

Audit Certification

Annual Financial Report:

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

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

LEA Name : Rochester Area SD
AUN Number : 127046903
County : Beaver

Audit Certification Due:
12/31/2024

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

12/2/24
Date

Board Secretary

Signature

12/2/24
Date

kathleen onuska
Contact Person

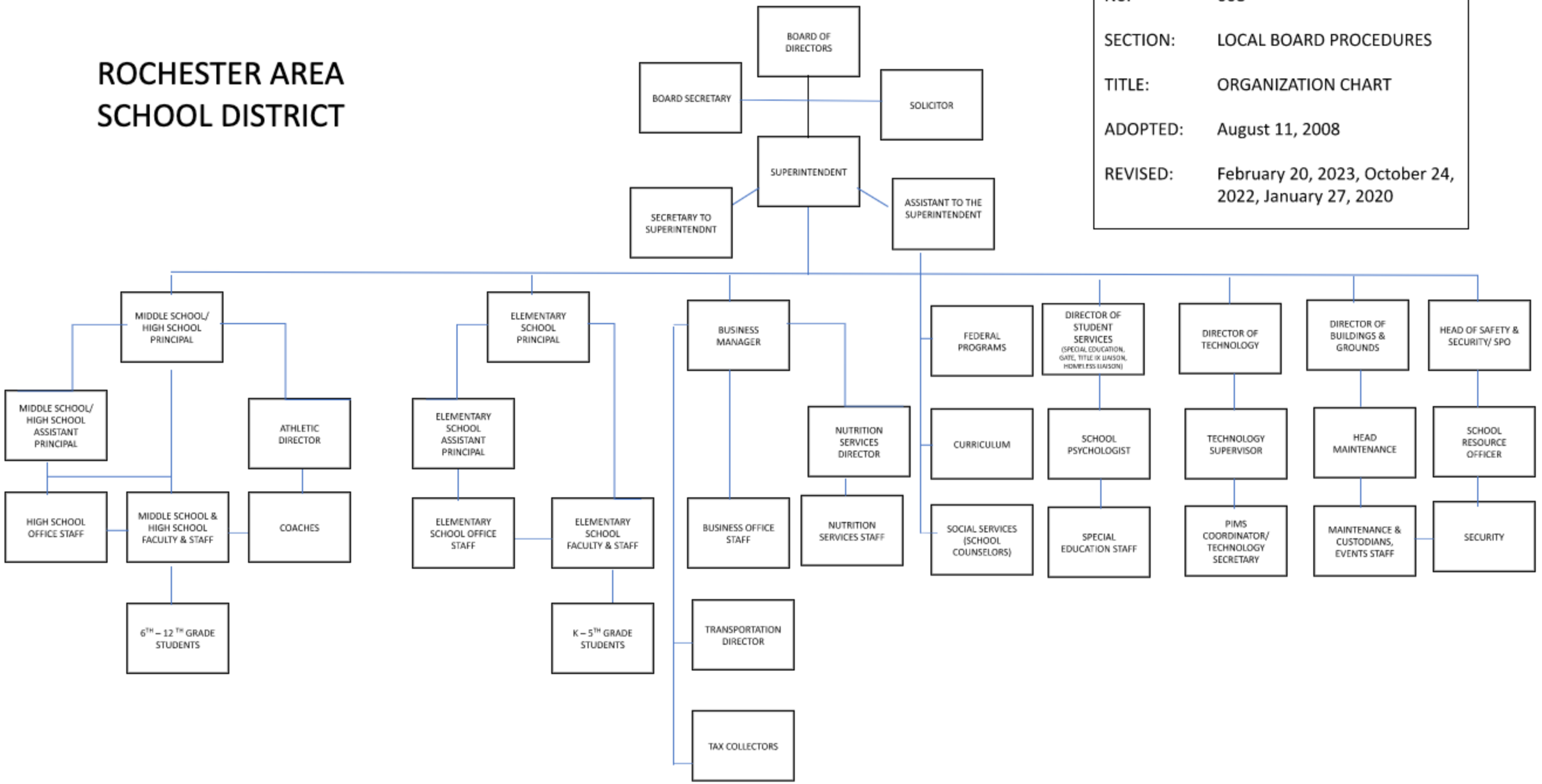
(724)775-7500 Ext :
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onuskak@rasd.org
Contact Person E-mail Address

Contact Person Fax Number

ROCHESTER AREA SCHOOL DISTRICT

No.	008
SECTION:	LOCAL BOARD PROCEDURES
TITLE:	ORGANIZATION CHART
ADOPTED:	August 11, 2008
REVISED:	February 20, 2023, October 24, 2022, January 27, 2020



Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	August 11, 2008
Last Revised	August 28, 2023

Purpose

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

The primary objectives of implementing the Governmental Accounting Standards Board (GASB) Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.

Authority

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

Delegation of Responsibility

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Business Manager.

The designated individual shall be responsible for implementing of the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board.

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

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

Guidelines

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

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed assets accounts shall be not less than $5,000.

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

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

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

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

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

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

Legal

1. 24 P.S. 218
2. 24 P.S. 613

Governmental Accounting Standards Board, Statement 34

Val Number	Description	Justification
12195	REG: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification. Total Govt Funds, Beg Bal: $1,203,633.00 PY Ending Bal, Govt Funds: $1,292,455.00	According to the 6/30/2023 Audited financial statements the unassigned fund balance was $616,399 not $705220 as stated on the PR AFR.
12196	REG - Fund 10: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification. REG Fund 10, Beg Fund Bal: $1,172,606.00 PY Ending Fund Balance: $719,531.00	On the prior year AFR, the committed-capital reserve balance (which is not a fund) was actually entered in fund 32. This was an error. The prior Fund Balance 10 was $1,172,606 per the Audited Financial Statements dated 6/30/2023.unassigned fund balance
12206	REG - Fund 32: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification. REG Fund 32, Beg Fund Bal: $0.00 PY Ending Fund Balance: $541,897.00	this was an error last year. This is part of FB 10 that was committed for capital reserve. It was inadvertantly entered into fund 32.
16230	REP Fund 51 – Net Position - Beginning of Fiscal Year must equal Prior Year AFR, Net Position - End of Year. Justifications to this error must fully explain the situation that prompted a fund balance restatement. “Auditor Adjustment” is not a sufficient justification. REP Fund 51 – Net Position - Beginning of Fiscal Year: $-301,498.00 REP Fund 51, Prior Year AFR, Net Position - End of Year: $-275,625.00	The audited financial statements for 6/30/2023 Net Position for fund 51 was $301,498.
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: $1,216,413.31 2700-513, PY AFR Amount: $898,804.53	The actual PY amount for 2700-513 on the audited financial statement was $1,346,870.46 the variance from prior year is 10.72%. This is due to changes in special education and homeless transportation.
50430	SESS - 2160 Social Work Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2160: $127,823.57 Prior Year SESS Schedule 2160: $85,756.32	A social worker was hired instead of using only Professional services.

50440	SESS - 2260 Instruction and Curriculum Development Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2260: $153,040.34 Prior Year SESS Schedule 2260: $104,177.11	% of special education students increased. Also, healthcare and increased salaries played a role in the increase of function 2260.

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	1,405,543				
0110 Investments					
0120 Taxes Receivable	1,448,850				
0130 Due From Other Funds					
0141 Due From Other Governments	1,984,388				
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	89,743				
0170 Inventories	3,985				
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	**$4,932,509**				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	**$4,932,509**				

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents			32,692		
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			**$32,692**		
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			**$32,692**		

Amounts Expressed in Whole Dollars		Total Governmental Funds
Assets And Deferred Outflows Of Resources		
Assets		
0100	Cash and Cash Equivalents	1,438,235
0110	Investments	
0120	Taxes Receivable	1,448,850
0130	Due From Other Funds	
0141	Due From Other Governments	1,984,388
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	89,743
0170	Inventories	3,985
0180	Prepaid Expenses (Expenditures)	
0190	Other Current Assets	
Total Assets		**$4,965,201**
0910	Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources		**$4,965,201**

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	861,225				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	995,444				
0462 Payroll Deductions and Withholding	811,172				
0480 Unearned Revenues					
0490 Other Current Liabilities	392,347				
Total Liabilities	**$3,060,188**				
0950 Deferred Inflows of Resources	1,420,942				
Fund Balances					
0810 Nonspendable Fund Balance	14,310				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	571,797				
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance	(134,728)				
Total Fund Balances	**$451,379**				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	**$4,932,509**				

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Liabilities					
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance			32,692		
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances			**$32,692**		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			**$32,692**		

Amounts Expressed in Whole Dollars	Total Governmental Funds
Liabilities And Deferred Inflows Of Resources And Fund Balances	
Liabilities	
0400 Due to Other Funds	
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	861,225
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	995,444
0462 Payroll Deductions and Withholding	811,172
0480 Unearned Revenues	
0490 Other Current Liabilities	392,347
Total Liabilities	**$3,060,188**
0950 Deferred Inflows of Resources	1,420,942
Fund Balances	
0810 Nonspendable Fund Balance	14,310
0820 Restricted Fund Balance	32,692
0830 Committed Fund Balance	571,797
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(134,728)
Total Fund Balances	**$484,071**
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	**$4,965,201**

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Revenues					
6000 Revenue from Local Sources	6,012,170				
7000 Revenue from State Sources	13,162,814				
8000 Revenue from Federal Sources	2,034,597				
Total Revenues	**$21,209,581**				
Expenditures					
1000 Instruction	13,067,311				
2000 Support Services	6,839,356				
3000 Operation of Non-Instructional Services	417,194				
4000 Facilities Acquisition, Construction and Improvement Services	290,021				
5110 Debt Service	1,316,926				
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures	**$21,930,808**				
Excess (Deficiency) Of Revenues Over Expenditures	**($721,227)**				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Revenues					
6000 Revenue from Local Sources			1,665		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues			**$1,665**		
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			**$1,665**		
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	Total Governmental Funds
Revenues	
6000 Revenue from Local Sources	6,013,835
7000 Revenue from State Sources	13,162,814
8000 Revenue from Federal Sources	2,034,597
Total Revenues	**$21,211,246**
Expenditures	
1000 Instruction	13,067,311
2000 Support Services	6,839,356
3000 Operation of Non-Instructional Services	417,194
4000 Facilities Acquisition, Construction and Improvement Services	290,021
5110 Debt Service	1,316,926
5130 Refund of Prior Year Revenues / Receipts	
5140 Leases and Other Right-to-Use Arrangements	
Total Expenditures	**$21,930,808**
Excess (Deficiency) Of Revenues Over Expenditures	**($719,562)**
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	
9300 Interfund Transfers - IN	
9400 Sale of or Compensation for Loss of Fixed Assets	
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	

Amounts Expressed in Whole Dollars	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	**($721,227)**				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	1,172,606				
Fund Balance - End Of Year	**$451,379**				

Amounts Expressed in Whole Dollars	Capital Reserve (690, 1850) (31)	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances			**$1,665**		
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year			31,027		
Fund Balance - End Of Year			**$32,692**		

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	**($719,562)**
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	1,203,633
Fund Balance - End Of Year	**$484,071**

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	12,137			12,137	
0110 Investments					
0130 Due From Other Funds	167,269			167,269	
0141 Due From Other Governments	90,978			90,978	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	10,686			10,686	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	**$281,070**			**$281,070**	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	18,865			18,865	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	**$18,865**			**$18,865**	
0910 Deferred Outflows of Resources	134,930			134,930	
Total Assets And Deferred Outflows Of Resources	**$434,865**			**$434,865**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	24,147			24,147	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	6,056			6,056	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities	70,953			70,953	
Total Current Liabilities	**$101,156**			**$101,156**	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	25,356			25,356	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability	514,276			514,276	
0599 Other Noncurrent Liabilities	23,348			23,348	
Total Noncurrent Liabilities	**$562,980**			**$562,980**	
Total Liabilities	**$664,136**			**$664,136**	
0950 Deferred Inflows of Resources	37,210			37,210	
Net Position					
0791 Net Investment in Capital Assets	18,865			18,865	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(285,346)			(285,346)	
Total Net Position	**($266,481)**			**($266,481)**	
Total Liabilities And Deferred Inflows Of Resources And Net Position	**$434,865**			**$434,865**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Operating Revenues					
6600 Food Service Revenue	174,151			174,151	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	**$174,151**			**$174,151**	
Operating Expenses					
100 Personnel Services – Salaries	245,309			245,309	
200 Personnel Services – Employee Benefits	78,563			78,563	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	841			841	
500 Other Purchased Services	459,455			459,455	
600 Supplies	91,858			91,858	
740 Depreciation	2,300			2,300	
770 Amortization Expense					
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	**$878,326**			**$878,326**	
Operating Income (Loss)	**($704,175)**			**($704,175)**	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	1,109			1,109	
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	62,395			62,395	
8000 Revenue from Federal Sources	675,688			675,688	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	**$739,192**			**$739,192**	
Income (Loss) Before Contributions And Transfers	**$35,017**			**$35,017**	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	**$35,017**			**$35,017**	
0002 Net Position - Beginning of Fiscal Year	(301,498)			(301,498)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	**($266,481)**			**($266,481)**	

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	174,151			174,151	
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	583,033			583,033	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	534,916			534,916	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	**($943,798)**			**($943,798)**	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	63,784			63,784	
0023 Receipts From Federal Sources -8000	709,156			709,156	
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	**$772,940**			**$772,940**	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
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					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	1,109			1,109	
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	**$1,109**	**$1,109**

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	**(169,749)**			**(169,749)**	
0004 Cash and Cash Equivalents Beginning of Year	181,886			181,886	
Cash and Cash Equivalents at Year End	**$12,137**			**$12,137**	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(704,175)			(704,175)	
Adjustments					
0051 Depreciation and Net Amortization	2,300			2,300	
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)	1,132			1,132	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	(30,034)			(30,034)	
0059 Inc (Dec) in Accounts Payable (0400-0450)	16,106			16,106	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(261,783)			(261,783)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	32,022			32,022	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	477			477	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	157			157	
Total Adjustments	**($239,623)**			**($239,623)**	
Cash Provided By (Used for) Total	**($943,798)**			**($943,798)**	

COMBINED STATEMENT OF CASH FLOWS

SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Student Activity Custodial (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	142,784			51,874
0110 Investments				
0130 Due From Other Funds				140
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	**$142,784**			**$52,014**
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	**$142,784**			**$52,014**

Amounts Expressed in Whole Dollars	Other Custodial (89)	Fiduciary Component Units (98)	Total Fiduciary Funds
Assets And Deferred Outflows Of Resources			
Assets			
0100 Cash and Cash Equivalents			194,658
0110 Investments			
0130 Due From Other Funds			140
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			**$194,798**
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			**$194,798**

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				201
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities				**$201**
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	142,784			51,813
0799 Unrestricted Net Position				
Total Net Position	**$142,784**			**$51,813**
Total Liabilities, Deferred Inflows Of Resources And Net Position	**$142,784**			**$52,014**

Amounts Expressed in Whole Dollars	Other Custodial (89)	Fiduciary Component Units (98)	Total Fiduciary Funds
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			201
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			**$201**
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			194,597
0799 Unrestricted Net Position			
Total Net Position			**$194,597**
Total Liabilities, Deferred Inflows Of Resources And Net Position			**$194,798**

Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Student Activity Custodial (81)	Other Custodial (89)	Fiduciary Component Units (98)
Additions						
0091 Gifts and Contributions	7,175					
0095 Net Investment Earnings				431		
0092 Other Additions				44,185		
Deductions						
0093 Scholarships Awarded	3,850					
0094 Other Deductions				50,408		
Change In Net Position	**$3,325**			**($5,792)**		
0006 Net Position – Beginning of Fiscal Year	139,459			57,605		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	**$142,784**			**$51,813**		

Amounts Expressed in Whole Dollars	Total Fiduciary Funds
Additions	
0091 Gifts and Contributions	7,175
0095 Net Investment Earnings	431
0092 Other Additions	44,185
Deductions	
0093 Scholarships Awarded	3,850
0094 Other Deductions	50,408
Change In Net Position	**($2,467)**
0006 Net Position – Beginning of Fiscal Year	197,064
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	**$194,597**

		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	4,173,541.13			4,173,541.13
6141	Current Act 511 Per Capita Taxes	16,964.78			16,964.78
6142	Current Act 511 Occupation Taxes - Flat Rate	9,356.89			9,356.89
6143	Current Act 511 Local Services Taxes	9,379.83			9,379.83
6151	Current Act 511 Earned Income Taxes	760,934.30			760,934.30
6153	Current Act 511 Real Estate Transfer Taxes	97,053.05			97,053.05
6155	Current Act 511 Business Privilege Taxes	36,882.94			36,882.94
6157	Current Act 511 Mercantile Taxes	128,569.90			128,569.90
6411	Delinquent Real Estate Taxes	369,026.41			369,026.41
6440	Delinquent Local Enabling Taxes - Flat Rate Assessments	23,681.59			23,681.59
6451	Delinquent Act 511 Earned Income Taxes	29,915.20			29,915.20
6500	Earnings on Investments	94,248.48			
6700	Revenues from LEA Activities	15,925.90			
6832	Federal IDEA Revenue Received as Pass Through	180,315.31			
6910	Rentals	43,889.51			
6920	Contributions and Donations from Private Sources	6,250.00			
6992	Energy Efficiency Revenues and Incentives	1,586.71			
6999	Other Revenues Not Specified Above	14,647.75			
TOTAL Revenue from Local Sources		**$6,012,169.68**			**$5,655,306.02**

		Revenue Reported In Current Year
Revenue from State Sources		
7111	Basic Education Funding-Formula	7,938,656.13
7160	Tuition for Orphans Subsidy	28,792.37
7271	Special Education funds for School-Aged Pupils	990,863.58
7311	Pupil Transportation Subsidy	311,585.78
7312	Nonpublic and Charter School Pupil Transportation Subsidy	18,865.00
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	570,317.22
7330	Health Services (Medical, Dental, Nurse, Act 25)	30,888.64
7340	State Property Tax Reduction Allocation	612,196.98
7361	School Safety and Security Grants	85,703.72
7505	Ready to Learn Block Grant	183,274.00
7506	PAsmart Grants	75,000.00
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	35,060.00
7810	State Share of Social Security and Medicare Taxes	394,897.97
7820	State Share of Retirement Contributions	1,886,713.08
TOTAL Revenue from State Sources		**$13,162,814.47**

		Revenue Reported In Current Year			
Revenue from Federal Sources					
8514	Title I - Improving the Academic Achievement of the Disadvantaged	356,083.00			
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	36,811.00			
8517	Title IV - 21st Century Schools	27,278.48			
8519	Title V - Flexibility and Accountability	40,040.83			
8743	ESSER II - Elementary and Secondary School Emergency Relief Fund	303,897.43			
8744	ARP ESSER - Elementary and Secondary School Emergency Relief Fund	855,120.59			
8751	ARP ESSER Learning Loss	31,932.46			
8752	ARP ESSER Summer Programs	18,649.52			
8753	ARP ESSER Afterschool Programs	21,283.00			
8754	ARP ESSER Homeless Children and Youth Funds	116,156.00			
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	227,344.44			
TOTAL Revenue from Federal Sources		**$2,034,596.75**			
TOTAL FROM ALL SOURCES		**$21,209,580.90**			**$5,655,306.02**

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	4,173,541.13					
6141 Current Act 511 Per Capita Taxes	16,964.78					
6142 Current Act 511 Occupation Taxes - Flat Rate	9,356.89					
6143 Current Act 511 Local Services Taxes	9,379.83					
6151 Current Act 511 Earned Income Taxes	760,934.30					
6153 Current Act 511 Real Estate Transfer Taxes	97,053.05					
6155 Current Act 511 Business Privilege Taxes	36,882.94					
6157 Current Act 511 Mercantile Taxes	128,569.90					
6411 Delinquent Real Estate Taxes	369,026.41					
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments	23,681.59					
6451 Delinquent Act 511 Earned Income Taxes	29,915.20					
6500 Earnings on Investments	94,248.48					
6700 Revenues from LEA Activities	15,925.90					
6832 Federal IDEA Revenue Received as Pass Through	180,315.31					
6910 Rentals	43,889.51					
6920 Contributions and Donations from Private Sources	6,250.00					
6992 Energy Efficiency Revenues and Incentives	1,586.71					
6999 Other Revenues Not Specified Above	14,647.75					
6000 Total Revenue from Local Sources	**$6,012,169.68**					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	7,938,656.13					
7160 Tuition for Orphans Subsidy	28,792.37					
7271 Special Education funds for School-Aged Pupils	990,863.58					
7311 Pupil Transportation Subsidy	311,585.78					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,865.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	570,317.22					
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,888.64					
7340 State Property Tax Reduction Allocation	612,196.98					
7361 School Safety and Security Grants	85,703.72					
7505 Ready to Learn Block Grant	183,274.00					
7506 PAsmart Grants	75,000.00					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	35,060.00					
7810 State Share of Social Security and Medicare Taxes	394,897.97					
7820 State Share of Retirement Contributions	1,886,713.08					
7000 Total Revenue from State Sources	**$13,162,814.47**					

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					4,173,541.13
6141 Current Act 511 Per Capita Taxes					16,964.78
6142 Current Act 511 Occupation Taxes - Flat Rate					9,356.89
6143 Current Act 511 Local Services Taxes					9,379.83
6151 Current Act 511 Earned Income Taxes					760,934.30
6153 Current Act 511 Real Estate Transfer Taxes					97,053.05
6155 Current Act 511 Business Privilege Taxes					36,882.94
6157 Current Act 511 Mercantile Taxes					128,569.90
6411 Delinquent Real Estate Taxes					369,026.41
6440 Delinquent Local Enabling Taxes - Flat Rate Assessments					23,681.59
6451 Delinquent Act 511 Earned Income Taxes					29,915.20
6500 Earnings on Investments		1,665.00			95,913.48
6700 Revenues from LEA Activities					15,925.90
6832 Federal IDEA Revenue Received as Pass Through					180,315.31
6910 Rentals					43,889.51
6920 Contributions and Donations from Private Sources					6,250.00
6992 Energy Efficiency Revenues and Incentives					1,586.71
6999 Other Revenues Not Specified Above					14,647.75
6000 Total Revenue from Local Sources		**$1,665.00**			**$6,013,834.68**
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					7,938,656.13
7160 Tuition for Orphans Subsidy					28,792.37
7271 Special Education funds for School-Aged Pupils					990,863.58
7311 Pupil Transportation Subsidy					311,585.78
7312 Nonpublic and Charter School Pupil Transportation Subsidy					18,865.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					570,317.22
7330 Health Services (Medical, Dental, Nurse, Act 25)					30,888.64
7340 State Property Tax Reduction Allocation					612,196.98
7361 School Safety and Security Grants					85,703.72
7505 Ready to Learn Block Grant					183,274.00
7506 PAsmart Grants					75,000.00
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					35,060.00
7810 State Share of Social Security and Medicare Taxes					394,897.97
7820 State Share of Retirement Contributions					1,886,713.08
7000 Total Revenue from State Sources					**$13,162,814.47**

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	356,083.00					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	36,811.00					
8517 Title IV - 21st Century Schools	27,278.48					
8519 Title V - Flexibility and Accountability	40,040.83					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	303,897.43					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	855,120.59					
8751 ARP ESSER Learning Loss	31,932.46					
8752 ARP ESSER Summer Programs	18,649.52					
8753 ARP ESSER Afterschool Programs	21,283.00					
8754 ARP ESSER Homeless Children and Youth Funds	116,156.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	227,344.44					
8000 Total Revenue from Federal Sources	**$2,034,596.75**					
Total From All Sources	**$21,209,580.90**					

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					356,083.00
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					36,811.00
8517 Title IV - 21st Century Schools					27,278.48
8519 Title V - Flexibility and Accountability					40,040.83
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					303,897.43
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					855,120.59
8751 ARP ESSER Learning Loss					31,932.46
8752 ARP ESSER Summer Programs					18,649.52
8753 ARP ESSER Afterschool Programs					21,283.00
8754 ARP ESSER Homeless Children and Youth Funds					116,156.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					227,344.44
8000 Total Revenue from Federal Sources					**$2,034,596.75**
Total From All Sources		**$1,665.00**			**$21,211,245.90**

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
Revenue from Local Sources	6,012,169.68					
Revenue from State Sources	13,162,814.47					
Revenue from Federal Sources	2,034,596.75					
Total From All Sources	**$21,209,580.90**					

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
Revenue from Local Sources		1,665.00			6,013,834.68
Revenue from State Sources					13,162,814.47
Revenue from Federal Sources					2,034,596.75
Total From All Sources		**$1,665.00**			**$21,211,245.90**

General Fund (10)

1000 Instruction	Total
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	5,231,392.18
Total Personnel Services – Salaries	**$5,231,392.18**
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	1,614,277.32
220 Social Security Contributions	407,533.84
230 PSERS Retirement Contributions	1,811,303.20
250 Unemployment Compensation	1,949.25
260 Workers' Compensation	28,582.00
270 Group Insurance – Self-Insurance	56,567.09
280 Other Post-Employment Benefits (OPEB)	970.00
Total Personnel Services – Employee Benefits	**$3,921,182.70**
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	322,470.53
329 Professional Educational Services – Other	377,162.06
330 Other Professional Services	121,115.72
Total Purchased Professional and Technical Services	**$820,748.31**
500 Other Purchased Services	
510 Student Transportation Services	3,374.92
561 Tuition To Other School Districts Within the State	7,880.35
562 Tuition To Pennsylvania Charter Schools	2,037,691.27
563 Tuition To Nonpublic Schools	142,795.97
564 Tuition To Career and Technology Centers	338,919.83
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	224,999.42
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	86,205.32
569 Tuition – Other	(62,744.04)
580 Travel	1,737.65
Total Other Purchased Services	**$2,780,860.69**
600 Supplies	
610 General Supplies	62,376.72
640 Books and Periodicals	222,904.40
650 Supplies & Fees – Technology Related	26,550.27
Total Supplies	**$311,831.39**
800 Other Objects	
810 Dues and Fees	400.00
890 Miscellaneous Expenditures	895.50
Total Other Objects	**$1,295.50**
Total 1000 Instruction	**$13,067,310.77**

General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,730,494.89	1,731,738.15	405,094.39	3,867,327.43
Total Personnel Services – Salaries	**$1,730,494.89**	**$1,731,738.15**	**$405,094.39**	**$3,867,327.43**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	569,456.55	378,714.89	101,621.40	1,049,792.84
220 Social Security Contributions	142,243.59	130,752.52	30,883.11	303,879.22
230 PSERS Retirement Contributions	667,205.29	549,171.67	137,732.05	1,354,109.01
250 Unemployment Compensation	1,949.25			1,949.25
260 Workers' Compensation	18,640.02	9,941.98		28,582.00
270 Group Insurance – Self-Insurance	27,986.92	16,030.18	1,245.00	45,262.10
280 Other Post-Employment Benefits (OPEB)	(15,652.64)	1,280.64	15,342.00	970.00
Total Personnel Services – Employee Benefits	**$1,411,828.98**	**$1,085,891.88**	**$286,823.56**	**$2,784,544.42**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	500.00	46.00	337,717.06	338,263.06
Total Purchased Professional and Technical Services	**$500.00**	**$46.00**	**$337,717.06**	**$338,263.06**
500 Other Purchased Services				
510 Student Transportation Services	1,237.60	1,714.04		2,951.64
562 Tuition To Pennsylvania Charter Schools	253,234.51	452,609.60		705,844.11
569 Tuition – Other	243.00	207.00		450.00
580 Travel	54.14	57.53		111.67
Total Other Purchased Services	**$254,769.25**	**$454,588.17**		**$709,357.42**
600 Supplies				
610 General Supplies	22,647.25	27,113.52	4,187.00	53,947.77
640 Books and Periodicals	1,521.85	6,105.97	214,817.71	222,445.53
650 Supplies & Fees – Technology Related	1,087.56	1,778.31	23,684.40	26,550.27
Total Supplies	**$25,256.66**	**$34,997.80**	**$242,689.11**	**$302,943.57**
800 Other Objects				
810 Dues and Fees		400.00		400.00
890 Miscellaneous Expenditures	130.00			130.00
Total Other Objects	**$130.00**	**$400.00**		**$530.00**
Total 1100 Regular Programs – Elementary / Secondary	**$3,422,979.78**	**$3,307,662.00**	**$1,272,324.12**	**$8,002,965.90**

General Fund (10)

1110 Regular Programs	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,730,494.89	1,731,738.15	405,094.39	3,867,327.43
Total Personnel Services – Salaries	**$1,730,494.89**	**$1,731,738.15**	**$405,094.39**	**$3,867,327.43**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	569,456.55	378,714.89	101,621.40	1,049,792.84
220 Social Security Contributions	142,243.59	130,752.52	30,883.11	303,879.22
230 PSERS Retirement Contributions	667,205.29	549,171.67	137,732.05	1,354,109.01
250 Unemployment Compensation	1,949.25			1,949.25
260 Workers' Compensation	18,640.02	9,941.98		28,582.00
270 Group Insurance – Self-Insurance	27,986.92	16,030.18	1,245.00	45,262.10
280 Other Post-Employment Benefits (OPEB)	(15,652.64)	1,280.64	15,342.00	970.00
Total Personnel Services – Employee Benefits	**$1,411,828.98**	**$1,085,891.88**	**$286,823.56**	**$2,784,544.42**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	500.00	46.00	337,717.06	338,263.06
Total Purchased Professional and Technical Services	**$500.00**	**$46.00**	**$337,717.06**	**$338,263.06**
500 Other Purchased Services				
510 Student Transportation Services	1,237.60	1,714.04		2,951.64
562 Tuition To Pennsylvania Charter Schools	253,234.51	452,609.60		705,844.11
569 Tuition – Other	243.00	207.00		450.00
580 Travel	54.14	57.53		111.67
Total Other Purchased Services	**$254,769.25**	**$454,588.17**		**$709,357.42**
600 Supplies				
610 General Supplies	22,647.25	27,113.52	4,187.00	53,947.77
640 Books and Periodicals	1,521.85	6,105.97	214,817.71	222,445.53
650 Supplies & Fees – Technology Related	1,087.56	1,778.31	23,684.40	26,550.27
Total Supplies	**$25,256.66**	**$34,997.80**	**$242,689.11**	**$302,943.57**
800 Other Objects				
810 Dues and Fees		400.00		400.00
890 Miscellaneous Expenditures	130.00			130.00
Total Other Objects	**$130.00**	**$400.00**		**$530.00**
Total 1110 Regular Programs	**$3,422,979.78**	**$3,307,662.00**	**$1,272,324.12**	**$8,002,965.90**

General Fund (10)

1200 Special Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	844,509.56	409,872.93	85,722.08	1,340,104.57
Total Personnel Services – Salaries	**$844,509.56**	**$409,872.93**	**$85,722.08**	**$1,340,104.57**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	348,691.68	170,252.92	45,539.88	564,484.48
220 Social Security Contributions	64,241.81	31,060.09	6,529.14	101,831.04
230 PSERS Retirement Contributions	282,159.82	137,742.35	29,145.56	449,047.73
270 Group Insurance – Self-Insurance	4,400.74	6,904.25		11,304.99
Total Personnel Services – Employee Benefits	**$699,494.05**	**$345,959.61**	**$81,214.58**	**$1,126,668.24**
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	32,516.96	289,953.57		322,470.53
330 Other Professional Services	101,463.95	19,651.77		121,115.72
Total Purchased Professional and Technical Services	**$133,980.91**	**$309,605.34**		**$443,586.25**
500 Other Purchased Services				
510 Student Transportation Services		423.28		423.28
562 Tuition To Pennsylvania Charter Schools	961,662.59	370,184.57		1,331,847.16
563 Tuition To Nonpublic Schools	296.66	142,499.31		142,795.97
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	89,041.53	135,957.89		224,999.42
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	720.00	85,485.32		86,205.32
569 Tuition – Other		(63,194.04)		(63,194.04)
580 Travel		1,625.98		1,625.98
Total Other Purchased Services	**$1,051,720.78**	**$672,982.31**		**$1,724,703.09**
600 Supplies				
610 General Supplies	2,057.84	399.40		2,457.24
640 Books and Periodicals	122.58	204.29		326.87
Total Supplies	**$2,180.42**	**$603.69**		**$2,784.11**
800 Other Objects				
890 Miscellaneous Expenditures	455.50	310.00		765.50
Total Other Objects	**$455.50**	**$310.00**		**$765.50**
Total 1200 Special Programs – Elementary / Secondary	**$2,732,341.22**	**$1,739,333.88**	**$166,936.66**	**$4,638,611.76**

General Fund (10)

1210 Life Skills Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	271,938.14	93,705.81	85,722.08	451,366.03
Total Personnel Services – Salaries	**$271,938.14**	**$93,705.81**	**$85,722.08**	**$451,366.03**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	119,086.29	52,080.95	45,539.88	216,707.12
220 Social Security Contributions	20,546.27	6,984.88	6,529.14	34,060.29
230 PSERS Retirement Contributions	89,991.93	31,043.88	29,145.56	150,181.37
270 Group Insurance – Self-Insurance	288.12	246.87		534.99
Total Personnel Services – Employee Benefits	**$229,912.61**	**$90,356.58**	**$81,214.58**	**$401,483.77**
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	31,005.13	289,953.57		320,958.70
Total Purchased Professional and Technical Services	**$31,005.13**	**$289,953.57**		**$320,958.70**
500 Other Purchased Services				
563 Tuition To Nonpublic Schools	296.66			296.66
Total Other Purchased Services	**$296.66**			**$296.66**
600 Supplies				
610 General Supplies	1,333.20	246.96		1,580.16
640 Books and Periodicals	122.58	204.29		326.87
Total Supplies	**$1,455.78**	**$451.25**		**$1,907.03**
800 Other Objects				
890 Miscellaneous Expenditures	455.50	310.00		765.50
Total Other Objects	**$455.50**	**$310.00**		**$765.50**
Total 1210 Life Skills Support	**$535,063.82**	**$474,777.21**	**$166,936.66**	**$1,176,777.69**

General Fund (10)

1220 Sensory Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	39,220.44	45,351.56		84,572.00
Total Personnel Services – Salaries	**$39,220.44**	**$45,351.56**		**$84,572.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	12,545.50	14,506.82		27,052.32
220 Social Security Contributions	3,000.63	3,469.18		6,469.81
230 PSERS Retirement Contributions	13,334.89	15,419.57		28,754.46
270 Group Insurance – Self-Insurance	1,476.00			1,476.00
Total Personnel Services – Employee Benefits	**$30,357.02**	**$33,395.57**		**$63,752.59**
600 Supplies				
610 General Supplies	633.18			633.18
Total Supplies	**$633.18**			**$633.18**
Total 1220 Sensory Support	**$70,210.64**	**$78,747.13**		**$148,957.77**

General Fund (10)

1230 Emotional Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	226,249.99	10,256.31		236,506.30
Total Personnel Services – Salaries	**$226,249.99**	**$10,256.31**		**$236,506.30**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	113,984.60			113,984.60
220 Social Security Contributions	17,302.59	784.64		18,087.23
230 PSERS Retirement Contributions	74,747.99	3,487.15		78,235.14
270 Group Insurance – Self-Insurance	1,000.00			1,000.00
Total Personnel Services – Employee Benefits	**$207,035.18**	**$4,271.79**		**$211,306.97**
300 Purchased Professional and Technical Services				
330 Other Professional Services	3,230.00			3,230.00
Total Purchased Professional and Technical Services	**$3,230.00**			**$3,230.00**
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	452,400.47			452,400.47
563 Tuition To Nonpublic Schools		142,499.31		142,499.31
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	2,000.00	58,622.63		60,622.63
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		85,485.32		85,485.32
569 Tuition – Other		(63,194.04)		(63,194.04)
Total Other Purchased Services	**$454,400.47**	**$223,413.22**		**$677,813.69**
600 Supplies				
610 General Supplies	51.94	86.58		138.52
Total Supplies	**$51.94**	**$86.58**		**$138.52**
Total 1230 Emotional Support	**$890,967.58**	**$238,027.90**		**$1,128,995.48**

General Fund (10)

1240 Academic Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	307,100.99	260,559.25		567,660.24
Total Personnel Services – Salaries	**$307,100.99**	**$260,559.25**		**$567,660.24**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	103,075.29	103,665.15		206,740.44
220 Social Security Contributions	23,392.32	19,821.39		43,213.71
230 PSERS Retirement Contributions	104,085.01	87,791.75		191,876.76
270 Group Insurance – Self-Insurance	1,636.62	6,657.38		8,294.00
Total Personnel Services – Employee Benefits	**$232,189.24**	**$217,935.67**		**$450,124.91**
300 Purchased Professional and Technical Services				
330 Other Professional Services	98,233.95	19,651.77		117,885.72
Total Purchased Professional and Technical Services	**$98,233.95**	**$19,651.77**		**$117,885.72**
500 Other Purchased Services				
510 Student Transportation Services		423.28		423.28
562 Tuition To Pennsylvania Charter Schools	509,262.12	370,184.57		879,446.69
580 Travel		1,625.98		1,625.98
Total Other Purchased Services	**$509,262.12**	**$372,233.83**		**$881,495.95**
600 Supplies				
610 General Supplies	39.52	65.86		105.38
Total Supplies	**$39.52**	**$65.86**		**$105.38**
Total 1240 Academic Support	**$1,146,825.82**	**$870,446.38**		**$2,017,272.20**

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	289,643.83	245,984.71		535,628.54
Total Personnel Services – Salaries	**$289,643.83**	**$245,984.71**		**$535,628.54**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	98,186.09	99,269.11		197,455.20
220 Social Security Contributions	22,087.36	18,706.38		40,793.74
230 PSERS Retirement Contributions	98,149.63	82,836.26		180,985.89
270 Group Insurance – Self-Insurance	1,636.62	3,014.38		4,651.00
Total Personnel Services – Employee Benefits	**$220,059.70**	**$203,826.13**		**$423,885.83**
300 Purchased Professional and Technical Services				
330 Other Professional Services	98,233.95	19,651.77		117,885.72
Total Purchased Professional and Technical Services	**$98,233.95**	**$19,651.77**		**$117,885.72**
500 Other Purchased Services				
510 Student Transportation Services		423.28		423.28
562 Tuition To Pennsylvania Charter Schools	509,262.12	370,184.57		879,446.69
580 Travel		1,625.98		1,625.98
Total Other Purchased Services	**$509,262.12**	**$372,233.83**		**$881,495.95**
600 Supplies				
610 General Supplies	39.52	65.86		105.38
Total Supplies	**$39.52**	**$65.86**		**$105.38**
Total 1241 Learning Support – Public	**$1,117,239.12**	**$841,762.30**		**$1,959,001.42**

General Fund (10)

1243 Gifted Support	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	17,457.16	14,574.54		32,031.70
Total Personnel Services – Salaries	**$17,457.16**	**$14,574.54**		**$32,031.70**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	4,889.20	4,396.04		9,285.24
220 Social Security Contributions	1,304.96	1,115.01		2,419.97
230 PSERS Retirement Contributions	5,935.38	4,955.49		10,890.87
270 Group Insurance – Self-Insurance		3,643.00		3,643.00
Total Personnel Services – Employee Benefits	**$12,129.54**	**$14,109.54**		**$26,239.08**
Total 1243 Gifted Support	**$29,586.70**	**$28,684.08**		**$58,270.78**

General Fund (10)

1280 Early Intervention Support	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	1,511.83			1,511.83
Total Purchased Professional and Technical Services	**$1,511.83**			**$1,511.83**
Total 1280 Early Intervention Support	**$1,511.83**			**$1,511.83**

General Fund (10)

1290 Special Programs - Other Support	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	87,041.53	77,335.26		164,376.79
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	720.00			720.00
Total Other Purchased Services	**$87,761.53**	**$77,335.26**		**$165,096.79**
Total 1290 Special Programs - Other Support	**$87,761.53**	**$77,335.26**		**$165,096.79**

General Fund (10)

1300 Vocational Education	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		338,919.83		338,919.83
Total Other Purchased Services		**$338,919.83**		**$338,919.83**
600 Supplies				
610 General Supplies		5,962.63		5,962.63
Total Supplies		**$5,962.63**		**$5,962.63**
Total 1300 Vocational Education		**$344,882.46**		**$344,882.46**

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	10,473.86	13,486.32		23,960.18
Total Personnel Services – Salaries	**$10,473.86**	**$13,486.32**		**$23,960.18**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	797.53	1,026.05		1,823.58
230 PSERS Retirement Contributions	3,561.12	4,585.34		8,146.46
Total Personnel Services – Employee Benefits	**$4,358.65**	**$5,611.39**		**$9,970.04**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	16,769.58	280.00	21,849.42	38,899.00
Total Purchased Professional and Technical Services	**$16,769.58**	**$280.00**	**$21,849.42**	**$38,899.00**
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	4,255.39	3,624.96		7,880.35
Total Other Purchased Services	**$4,255.39**	**$3,624.96**		**$7,880.35**
600 Supplies				
610 General Supplies			9.08	9.08
640 Books and Periodicals	49.50	82.50		132.00
Total Supplies	**$49.50**	**$82.50**	**$9.08**	**$141.08**
Total 1400 Other Instructional Programs – Elementary / Secondary	**$35,906.98**	**$23,085.17**	**$21,858.50**	**$80,850.65**

General Fund (10)

1420 Summer School	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	5,034.67	4,250.78		9,285.45
Total Personnel Services – Salaries	**$5,034.67**	**$4,250.78**		**$9,285.45**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	385.12	324.85		709.97
230 PSERS Retirement Contributions	1,711.79	1,445.27		3,157.06
Total Personnel Services – Employee Benefits	**$2,096.91**	**$1,770.12**		**$3,867.03**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other			32,749.04	32,749.04
Total Purchased Professional and Technical Services			**$32,749.04**	**$32,749.04**
600 Supplies				
640 Books and Periodicals	49.50	82.50		132.00
Total Supplies	**$49.50**	**$82.50**		**$132.00**
Total 1420 Summer School	**$7,181.08**	**$6,103.40**	**$32,749.04**	**$46,033.52**

General Fund (10)

1440 Alternative Regular Education Programs	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	4,255.39	3,624.96		7,880.35
Total Other Purchased Services	**$4,255.39**	**$3,624.96**		**$7,880.35**
Total 1440 Alternative Regular Education Programs	**$4,255.39**	**$3,624.96**		**$7,880.35**

General Fund (10)

1441 Adjudicated / Court-Placed Programs	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	4,255.39	3,624.96		7,880.35
Total Other Purchased Services	**$4,255.39**	**$3,624.96**		**$7,880.35**
Total 1441 Adjudicated / Court-Placed Programs	**$4,255.39**	**$3,624.96**		**$7,880.35**

General Fund (10)

1450 Instructional Programs Outside the Established School Day	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	5,439.19	9,235.54		14,674.73
Total Personnel Services – Salaries	**$5,439.19**	**$9,235.54**		**$14,674.73**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	412.41	701.20		1,113.61
230 PSERS Retirement Contributions	1,849.33	3,140.07		4,989.40
Total Personnel Services – Employee Benefits	**$2,261.74**	**$3,841.27**		**$6,103.01**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	16,769.58		(10,899.62)	5,869.96
Total Purchased Professional and Technical Services	**$16,769.58**		**($10,899.62)**	**$5,869.96**
600 Supplies				
610 General Supplies			9.08	9.08
Total Supplies			**$9.08**	**$9.08**
Total 1450 Instructional Programs Outside the Established School Day	**$24,470.51**	**$13,076.81**	**($10,890.54)**	**$26,656.78**

General Fund (10)

1490 Additional Other Instructional Programs	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other		280.00		280.00
Total Purchased Professional and Technical Services		**$280.00**		**$280.00**
Total 1490 Additional Other Instructional Programs		**$280.00**		**$280.00**

General Fund (10)

2000 Support Services	**Total**
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	2,538,378.29
Total Personnel Services – Salaries	**$2,538,378.29**
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	655,932.94
220 Social Security Contributions	194,003.35
230 PSERS Retirement Contributions	852,396.31
240 Tuition Reimbursement	4,692.95
270 Group Insurance – Self-Insurance	16,436.43
Total Personnel Services – Employee Benefits	**$1,723,461.98**
300 Purchased Professional and Technical Services	
329 Professional Educational Services – Other	23,520.07
330 Other Professional Services	168,040.71
340 Technical Services	102,014.75
350 Security / Safety Services	2,462.00
360 Employee Training and Development Services	17,595.75
Total Purchased Professional and Technical Services	**$313,633.28**
400 Purchased Property Services	
410 Cleaning Services	21,147.93
420 Utility Services	23,146.33
430 Repairs and Maintenance Services	40,810.07
440 Rentals	18,625.91
460 Extermination Services	746.40
Total Purchased Property Services	**$104,476.64**
500 Other Purchased Services	
510 Student Transportation Services	898.82
513 Contracted Carriers	1,216,413.31
516 Student Transportation Services From the IU	2,651.33
520 Insurance – General	50,770.36
530 Communications	36,712.11
549 Other Advertising/Public Relations	6,808.89
550 Printing and Binding	2,184.00
580 Travel	9,114.79
595 IU Payments By Withholding	4,265.55
Total Other Purchased Services	**$1,329,819.16**
600 Supplies	
610 General Supplies	217,614.92
620 Energy	294,671.31
640 Books and Periodicals	7,116.03
650 Supplies & Fees – Technology Related	106,671.67
Total Supplies	**$626,073.93**
700 Property	
752 Capital Equipment – Original and Additional	66,554.60

General Fund (10)

2000 Support Services	**Total**
700 Property	
756 Capitalized Technology Equipment – Original	125,466.36
Total Property	**$192,020.96**
800 Other Objects	
810 Dues and Fees	25,822.62
890 Miscellaneous Expenditures	(14,331.13)
Total Other Objects	**$11,491.49**
Total 2000 Support Services	**$6,839,355.73**

General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	127,480.43	177,987.50	61,202.43	412,530.36
Total Personnel Services – Salaries	**$127,480.43**	**$177,987.50**	**$61,202.43**	**$412,530.36**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	24,774.80	31,522.48	88.32	81,577.92
220 Social Security Contributions	9,693.97	13,362.86	4,681.97	31,247.09
230 PSERS Retirement Contributions	41,705.35	60,515.90	20,303.07	138,137.64
270 Group Insurance – Self-Insurance	724.10	2,066.27		3,680.37
Total Personnel Services – Employee Benefits	**$76,898.22**	**$107,467.51**	**$25,073.36**	**$254,643.02**
300 Purchased Professional and Technical Services				
330 Other Professional Services			20,379.00	41,420.00
Total Purchased Professional and Technical Services			**$20,379.00**	**$41,420.00**
500 Other Purchased Services				
510 Student Transportation Services		898.82		898.82
580 Travel	656.55	559.29		2,496.78
Total Other Purchased Services	**$656.55**	**$1,458.11**		**$3,395.60**
600 Supplies				
610 General Supplies	3,422.12	3,372.87		6,922.77
Total Supplies	**$3,422.12**	**$3,372.87**		**$6,922.77**
800 Other Objects				
810 Dues and Fees	145.26	123.74		1,059.00
Total Other Objects	**$145.26**	**$123.74**		**$1,059.00**
Total 2100 Support Services – Students	**$208,602.58**	**$290,409.73**	**$106,654.79**	**$719,970.75**

General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	96,204.72	146,134.96		242,339.68
Total Personnel Services – Salaries	**$96,204.72**	**$146,134.96**		**$242,339.68**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	24,734.70	31,474.26		56,208.96
220 Social Security Contributions	7,301.31	10,926.19		18,227.50
230 PSERS Retirement Contributions	32,709.61	49,686.19		82,395.80
270 Group Insurance – Self-Insurance	386.87	1,779.00		2,165.87
Total Personnel Services – Employee Benefits	**$65,132.49**	**$93,865.64**		**$158,998.13**
500 Other Purchased Services				
510 Student Transportation Services		898.82		898.82
Total Other Purchased Services		**$898.82**		**$898.82**
600 Supplies				
610 General Supplies	225.66	649.96		875.62
Total Supplies	**$225.66**	**$649.96**		**$875.62**
Total 2120 Guidance Services	**$161,562.87**	**$241,549.38**		**$403,112.25**

General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	31,275.71	31,852.54		63,128.25
Total Personnel Services – Salaries	**$31,275.71**	**$31,852.54**		**$63,128.25**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	40.10	48.22		88.32
220 Social Security Contributions	2,392.66	2,436.67		4,829.33
230 PSERS Retirement Contributions	8,995.74	10,829.71		19,825.45
270 Group Insurance – Self-Insurance	337.23	287.27		624.50
Total Personnel Services – Employee Benefits	**$11,765.73**	**$13,601.87**		**$25,367.60**
500 Other Purchased Services				
580 Travel	656.55	559.29		1,215.84
Total Other Purchased Services	**$656.55**	**$559.29**		**$1,215.84**
600 Supplies				
610 General Supplies	3,196.46	2,722.91		5,919.37
Total Supplies	**$3,196.46**	**$2,722.91**		**$5,919.37**
800 Other Objects				
810 Dues and Fees	145.26	123.74		269.00
Total Other Objects	**$145.26**	**$123.74**		**$269.00**
Total 2140 Psychological Services	**$47,039.71**	**$48,860.35**		**$95,900.06**

General Fund (10)

2160 Social Work Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			61,202.43	61,202.43
Total Personnel Services – Salaries			**$61,202.43**	**$61,202.43**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			88.32	88.32
220 Social Security Contributions			4,681.97	4,681.97
230 PSERS Retirement Contributions			20,303.07	20,303.07
Total Personnel Services – Employee Benefits			**$25,073.36**	**$25,073.36**
300 Purchased Professional and Technical Services				
330 Other Professional Services			20,379.00	41,420.00
Total Purchased Professional and Technical Services			**$20,379.00**	**$41,420.00**
600 Supplies				
610 General Supplies				127.78
Total Supplies				**$127.78**
Total 2160 Social Work Services			**$106,654.79**	**$127,823.57**

General Fund (10)

2170 Student Accounting Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				45,860.00
Total Personnel Services – Salaries				**$45,860.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				25,192.32
220 Social Security Contributions				3,508.29
230 PSERS Retirement Contributions				15,613.32
270 Group Insurance – Self-Insurance				890.00
Total Personnel Services – Employee Benefits				**$45,203.93**
500 Other Purchased Services				
580 Travel				1,280.94
Total Other Purchased Services				**$1,280.94**
800 Other Objects				
810 Dues and Fees				790.00
Total Other Objects				**$790.00**
Total 2170 Student Accounting Services				**$93,134.87**

General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	233,622.21	208,161.46		441,783.67
Total Personnel Services – Salaries	**$233,622.21**	**$208,161.46**		**$441,783.67**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	87,929.65	79,223.83		167,153.48
220 Social Security Contributions	17,766.63	15,840.56		33,607.19
230 PSERS Retirement Contributions	79,105.60	70,483.63		149,589.23
240 Tuition Reimbursement	1,609.88	3,083.07		4,692.95
270 Group Insurance – Self-Insurance	1,709.10	1,455.90		3,165.00
Total Personnel Services – Employee Benefits	**$188,120.86**	**$170,086.99**		**$358,207.85**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	6,662.38	1,842.03	14,211.24	22,715.65
330 Other Professional Services	1,209.60	1,030.40		2,240.00
340 Technical Services	23,640.89	20,638.52		44,279.41
360 Employee Training and Development Services	1,531.92	1,087.83	10,611.00	13,230.75
Total Purchased Professional and Technical Services	**$33,044.79**	**$24,598.78**	**$24,822.24**	**$82,465.81**
500 Other Purchased Services				
580 Travel	1,477.50	608.29		2,085.79
Total Other Purchased Services	**$1,477.50**	**$608.29**		**$2,085.79**
600 Supplies				
610 General Supplies	1,747.28	944.82	11,209.18	13,901.28
640 Books and Periodicals	884.30	(138.27)		746.03
650 Supplies & Fees – Technology Related	33,434.75	31,870.78	41,366.14	106,671.67
Total Supplies	**$36,066.33**	**$32,677.33**	**$52,575.32**	**$121,318.98**
700 Property				
756 Capitalized Technology Equipment – Original	3,542.05	3,017.31	19,258.00	25,817.36
Total Property	**$3,542.05**	**$3,017.31**	**$19,258.00**	**$25,817.36**
800 Other Objects				
810 Dues and Fees	76.97	48.53		125.50
Total Other Objects	**$76.97**	**$48.53**		**$125.50**
Total 2200 Support Services – Instructional Staff	**$495,950.71**	**$439,198.69**	**$96,655.56**	**$1,031,804.96**

General Fund (10)

2220 Technology Support Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	84,890.13	72,313.82		157,203.95
Total Personnel Services – Salaries	**$84,890.13**	**$72,313.82**		**$157,203.95**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	33,753.59	28,753.05		62,506.64
220 Social Security Contributions	6,494.10	5,532.01		12,026.11
230 PSERS Retirement Contributions	28,862.56	24,586.63		53,449.19
270 Group Insurance – Self-Insurance	1,709.10	1,455.90		3,165.00
Total Personnel Services – Employee Benefits	**$70,819.35**	**$60,327.59**		**$131,146.94**
300 Purchased Professional and Technical Services				
330 Other Professional Services	302.40	257.60		560.00
340 Technical Services	23,640.89	20,638.52		44,279.41
Total Purchased Professional and Technical Services	**$23,943.29**	**$20,896.12**		**$44,839.41**
500 Other Purchased Services				
580 Travel	36.18	30.82		67.00
Total Other Purchased Services	**$36.18**	**$30.82**		**$67.00**
600 Supplies				
610 General Supplies			11,209.18	11,209.18
650 Supplies & Fees – Technology Related	31,531.56	30,249.55	41,366.14	103,147.25
Total Supplies	**$31,531.56**	**$30,249.55**	**$52,575.32**	**$114,356.43**
700 Property				
756 Capitalized Technology Equipment – Original	3,542.05	3,017.31	19,258.00	25,817.36
Total Property	**$3,542.05**	**$3,017.31**	**$19,258.00**	**$25,817.36**
800 Other Objects				
810 Dues and Fees	27.00	23.00		50.00
Total Other Objects	**$27.00**	**$23.00**		**$50.00**
Total 2220 Technology Support Services	**$214,789.56**	**$186,858.21**	**$71,833.32**	**$473,481.09**

General Fund (10)

2250 School Library Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	27,740.51	33,395.49		61,136.00
Total Personnel Services – Salaries	**$27,740.51**	**$33,395.49**		**$61,136.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	12,275.02	14,777.30		27,052.32
220 Social Security Contributions	2,122.12	2,554.95		4,677.07
230 PSERS Retirement Contributions	9,431.90	11,354.52		20,786.42
Total Personnel Services – Employee Benefits	**$23,829.04**	**$28,686.77**		**$52,515.81**
600 Supplies				
610 General Supplies	531.74	216.29		748.03
640 Books and Periodicals	884.30	(138.27)		746.03
650 Supplies & Fees – Technology Related	958.19	816.23		1,774.42
Total Supplies	**$2,374.23**	**$894.25**		**$3,268.48**
Total 2250 School Library Services	**$53,943.78**	**$62,976.51**		**$116,920.29**

General Fund (10)

2260 Instruction and Curriculum Development Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	119,565.75	101,852.30		221,418.05
Total Personnel Services – Salaries	**$119,565.75**	**$101,852.30**		**$221,418.05**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	41,901.04	35,693.48		77,594.52
220 Social Security Contributions	9,048.62	7,708.09		16,756.71
230 PSERS Retirement Contributions	40,376.94	34,395.17		74,772.11
Total Personnel Services – Employee Benefits	**$91,326.60**	**$77,796.74**		**$169,123.34**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	4,500.00			4,500.00
330 Other Professional Services	907.20	772.80		1,680.00
Total Purchased Professional and Technical Services	**$5,407.20**	**$772.80**		**$6,180.00**
500 Other Purchased Services				
580 Travel	669.89	570.64		1,240.53
Total Other Purchased Services	**$669.89**	**$570.64**		**$1,240.53**
600 Supplies				
610 General Supplies	1,118.93	646.24		1,765.17
650 Supplies & Fees – Technology Related	945.00	805.00		1,750.00
Total Supplies	**$2,063.93**	**$1,451.24**		**$3,515.17**
Total 2260 Instruction and Curriculum Development Services	**$219,033.37**	**$182,443.72**		**$401,477.09**

General Fund (10)

2270 Instructional Staff Professional Development Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,425.82	599.85		2,025.67
Total Personnel Services – Salaries	**$1,425.82**	**$599.85**		**$2,025.67**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	101.79	45.51		147.30
230 PSERS Retirement Contributions	434.20	147.31		581.51
240 Tuition Reimbursement	1,609.88	3,083.07		4,692.95
Total Personnel Services – Employee Benefits	**$2,145.87**	**$3,275.89**		**$5,421.76**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	2,162.38	1,842.03	14,211.24	18,215.65
360 Employee Training and Development Services	1,531.92	1,087.83	10,611.00	13,230.75
Total Purchased Professional and Technical Services	**$3,694.30**	**$2,929.86**	**$24,822.24**	**$31,446.40**
500 Other Purchased Services				
580 Travel	771.43	6.83		778.26
Total Other Purchased Services	**$771.43**	**$6.83**		**$778.26**
600 Supplies				
610 General Supplies	96.61	82.29		178.90
Total Supplies	**$96.61**	**$82.29**		**$178.90**
800 Other Objects				
810 Dues and Fees	49.97	25.53		75.50
Total Other Objects	**$49.97**	**$25.53**		**$75.50**
Total 2270 Instructional Staff Professional Development Services	**$8,184.00**	**$6,920.25**	**$24,822.24**	**$39,926.49**

General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	194,755.61	172,187.81	185,444.67	756,827.49
Total Personnel Services – Salaries	**$194,755.61**	**$172,187.81**	**$185,444.67**	**$756,827.49**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	43,229.47	43,963.33	10,444.44	134,369.60
220 Social Security Contributions	15,410.62	13,606.60	14,093.77	58,770.95
230 PSERS Retirement Contributions	66,287.33	59,947.27	62,796.17	250,293.42
270 Group Insurance – Self-Insurance	1,508.00	643.00		2,807.00
Total Personnel Services – Employee Benefits	**$126,435.42**	**$118,160.20**	**$87,334.38**	**$446,240.97**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				804.42
330 Other Professional Services				57,925.09
340 Technical Services				32,039.74
Total Purchased Professional and Technical Services				**$90,769.25**
500 Other Purchased Services				
520 Insurance – General				50,770.36
530 Communications				36,712.11
549 Other Advertising/Public Relations				2,308.89
550 Printing and Binding				2,184.00
580 Travel	92.60	113.58		1,535.80
Total Other Purchased Services	**$92.60**	**$113.58**		**$93,511.16**
600 Supplies				
610 General Supplies	11,642.40	9,317.12		36,068.83
640 Books and Periodicals	2,919.59	3,450.41		6,370.00
Total Supplies	**$14,561.99**	**$12,767.53**		**$42,438.83**
800 Other Objects				
810 Dues and Fees		598.00		12,124.82
Total Other Objects		**$598.00**		**$12,124.82**
Total 2300 Support Services – Administration	**$335,845.62**	**$303,827.12**	**$272,779.05**	**$1,441,912.52**

General Fund (10)

2310 Board Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				6,837.19
Total Personnel Services – Salaries				**$6,837.19**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				522.90
Total Personnel Services – Employee Benefits				**$522.90**
500 Other Purchased Services				
520 Insurance – General				125.00
Total Other Purchased Services				**$125.00**
600 Supplies				
610 General Supplies				119.33
Total Supplies				**$119.33**
800 Other Objects				
810 Dues and Fees				6,121.82
Total Other Objects				**$6,121.82**
Total 2310 Board Services				**$13,726.24**

General Fund (10)

2330 Tax Assessment and Collection Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				16,980.00
Total Personnel Services – Salaries				**$16,980.00**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				1,298.95
Total Personnel Services – Employee Benefits				**$1,298.95**
300 Purchased Professional and Technical Services				
330 Other Professional Services				1,089.70
340 Technical Services				32,039.74
Total Purchased Professional and Technical Services				**$33,129.44**
500 Other Purchased Services				
520 Insurance – General				2,898.60
Total Other Purchased Services				**$2,898.60**
600 Supplies				
610 General Supplies				3,653.88
Total Supplies				**$3,653.88**
Total 2330 Tax Assessment and Collection Services				**$57,960.87**

General Fund (10)

2350 Legal and Accounting Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
330 Other Professional Services				56,835.39
Total Purchased Professional and Technical Services				**$56,835.39**
500 Other Purchased Services				
549 Other Advertising/Public Relations				2,308.89
Total Other Purchased Services				**$2,308.89**
Total 2350 Legal and Accounting Services				**$59,144.28**

General Fund (10)

2360 Office of the Superintendent / Executive Director Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			105,548.67	286,170.88
Total Personnel Services – Salaries			**$105,548.67**	**$286,170.88**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			10,356.12	47,088.48
220 Social Security Contributions			7,981.74	21,819.85
230 PSERS Retirement Contributions			35,631.43	96,894.08
270 Group Insurance – Self-Insurance				656.00
Total Personnel Services – Employee Benefits			**$53,969.29**	**$166,458.41**
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				804.42
Total Purchased Professional and Technical Services				**$804.42**
500 Other Purchased Services				
550 Printing and Binding				2,184.00
580 Travel				1,329.62
Total Other Purchased Services				**$3,513.62**
600 Supplies				
610 General Supplies				11,336.10
Total Supplies				**$11,336.10**
800 Other Objects				
810 Dues and Fees				4,505.00
Total Other Objects				**$4,505.00**
Total 2360 Office of the Superintendent / Executive Director Services			**$159,517.96**	**$472,788.43**

General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	194,755.61	172,187.81	79,896.00	446,839.42
Total Personnel Services – Salaries	**$194,755.61**	**$172,187.81**	**$79,896.00**	**$446,839.42**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	43,229.47	43,963.33	88.32	87,281.12
220 Social Security Contributions	15,410.62	13,606.60	6,112.03	35,129.25
230 PSERS Retirement Contributions	66,287.33	59,947.27	27,164.74	153,399.34
270 Group Insurance – Self-Insurance	1,508.00	643.00		2,151.00
Total Personnel Services – Employee Benefits	**$126,435.42**	**$118,160.20**	**$33,365.09**	**$277,960.71**
500 Other Purchased Services				
580 Travel	92.60	113.58		206.18
Total Other Purchased Services	**$92.60**	**$113.58**		**$206.18**
600 Supplies				
610 General Supplies	11,642.40	9,317.12		20,959.52
640 Books and Periodicals	2,919.59	3,450.41		6,370.00
Total Supplies	**$14,561.99**	**$12,767.53**		**$27,329.52**
800 Other Objects				
810 Dues and Fees		598.00		598.00
Total Other Objects		**$598.00**		**$598.00**
Total 2380 Office of the Principal Services	**$335,845.62**	**$303,827.12**	**$113,261.09**	**$752,933.83**

General Fund (10)

2390 Other Administration Services	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
520 Insurance – General				47,746.76
530 Communications				36,712.11
Total Other Purchased Services				**$84,458.87**
800 Other Objects				
810 Dues and Fees				900.00
Total Other Objects				**$900.00**
Total 2390 Other Administration Services				**$85,358.87**

General Fund (10)

2400 Support Services – Pupil Health	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				107,837.55
Total Personnel Services – Salaries				**$107,837.55**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				50,204.64
220 Social Security Contributions				8,158.49
230 PSERS Retirement Contributions				36,664.85
270 Group Insurance – Self-Insurance				1,835.00
Total Personnel Services – Employee Benefits				**$96,862.98**
300 Purchased Professional and Technical Services				
330 Other Professional Services				4,897.20
Total Purchased Professional and Technical Services				**$4,897.20**
400 Purchased Property Services				
430 Repairs and Maintenance Services				279.00
Total Purchased Property Services				**$279.00**
600 Supplies				
610 General Supplies				3,487.57
Total Supplies				**$3,487.57**
Total 2400 Support Services – Pupil Health				**$213,364.30**

General Fund (10)

2430 Dental Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
330 Other Professional Services				1,560.00
Total Purchased Professional and Technical Services				**$1,560.00**
Total 2430 Dental Services				**$1,560.00**

General Fund (10)

2440 Nursing Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				107,837.55
Total Personnel Services – Salaries				**$107,837.55**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				50,204.64
220 Social Security Contributions				8,158.49
230 PSERS Retirement Contributions				36,664.85
270 Group Insurance – Self-Insurance				1,835.00
Total Personnel Services – Employee Benefits				**$96,862.98**
300 Purchased Professional and Technical Services				
330 Other Professional Services				3,337.20
Total Purchased Professional and Technical Services				**$3,337.20**
400 Purchased Property Services				
430 Repairs and Maintenance Services				279.00
Total Purchased Property Services				**$279.00**
600 Supplies				
610 General Supplies				3,487.57
Total Supplies				**$3,487.57**
Total 2440 Nursing Services				**$211,804.30**

General Fund (10)

2500 Support Services – Business	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				179,733.57
Total Personnel Services – Salaries				**$179,733.57**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				72,629.12
220 Social Security Contributions				13,683.02
230 PSERS Retirement Contributions				60,234.54
270 Group Insurance – Self-Insurance				1,911.00
Total Personnel Services – Employee Benefits				**$148,457.68**
300 Purchased Professional and Technical Services				
330 Other Professional Services				66,414.91
Total Purchased Professional and Technical Services				**$66,414.91**
400 Purchased Property Services				
440 Rentals				18,494.75
Total Purchased Property Services				**$18,494.75**
500 Other Purchased Services				
580 Travel				1,873.81
Total Other Purchased Services				**$1,873.81**
600 Supplies				
610 General Supplies				1,512.49
Total Supplies				**$1,512.49**
800 Other Objects				
810 Dues and Fees				12,219.30
890 Miscellaneous Expenditures				(14,331.13)
Total Other Objects				**($2,111.83)**
Total 2500 Support Services – Business				**$414,375.38**

General Fund (10)

2510 Fiscal Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				179,733.57
Total Personnel Services – Salaries				**$179,733.57**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				72,629.12
220 Social Security Contributions				13,683.02
230 PSERS Retirement Contributions				60,234.54
270 Group Insurance – Self-Insurance				1,911.00
Total Personnel Services – Employee Benefits				**$148,457.68**
300 Purchased Professional and Technical Services				
330 Other Professional Services				66,414.91
Total Purchased Professional and Technical Services				**$66,414.91**
500 Other Purchased Services				
580 Travel				1,873.81
Total Other Purchased Services				**$1,873.81**
600 Supplies				
610 General Supplies				1,512.49
Total Supplies				**$1,512.49**
800 Other Objects				
810 Dues and Fees				12,219.30
890 Miscellaneous Expenditures				(14,331.13)
Total Other Objects				**($2,111.83)**
Total 2510 Fiscal Services				**$395,880.63**

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				105,348.61
Total Personnel Services – Salaries				**$105,348.61**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				25,995.84
220 Social Security Contributions				8,061.25
230 PSERS Retirement Contributions				35,767.59
270 Group Insurance – Self-Insurance				1,425.00
Total Personnel Services – Employee Benefits				**$71,249.68**
300 Purchased Professional and Technical Services				
330 Other Professional Services				894.00
Total Purchased Professional and Technical Services				**$894.00**
500 Other Purchased Services				
580 Travel				1,873.81
Total Other Purchased Services				**$1,873.81**
600 Supplies				
610 General Supplies				1,402.96
Total Supplies				**$1,402.96**
800 Other Objects				
810 Dues and Fees				1,560.60
890 Miscellaneous Expenditures				(14,331.13)
Total Other Objects				**($12,770.53)**
Total 2511 Supervision of Fiscal Services - Head of Component				**$167,998.53**

General Fund (10)

2513 Receiving and Disbursing Funds Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				20,230.72
Total Personnel Services – Salaries				**$20,230.72**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				25,264.32
220 Social Security Contributions				1,529.33
230 PSERS Retirement Contributions				6,054.57
270 Group Insurance – Self-Insurance				486.00
Total Personnel Services – Employee Benefits				**$33,334.22**
300 Purchased Professional and Technical Services				
330 Other Professional Services				55,711.72
Total Purchased Professional and Technical Services				**$55,711.72**
600 Supplies				
610 General Supplies				65.11
Total Supplies				**$65.11**
Total 2513 Receiving and Disbursing Funds Services				**$109,341.77**

General Fund (10)

2514 Payroll Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				54,154.24
Total Personnel Services – Salaries				**$54,154.24**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				21,368.96
220 Social Security Contributions				4,092.44
230 PSERS Retirement Contributions				18,412.38
Total Personnel Services – Employee Benefits				**$43,873.78**
300 Purchased Professional and Technical Services				
330 Other Professional Services				340.00
Total Purchased Professional and Technical Services				**$340.00**
600 Supplies				
610 General Supplies				19.40
Total Supplies				**$19.40**
800 Other Objects				
810 Dues and Fees				6,108.82
Total Other Objects				**$6,108.82**
Total 2514 Payroll Services				**$104,496.24**

General Fund (10)

2519 Other Fiscal Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
330 Other Professional Services				9,469.19
Total Purchased Professional and Technical Services				**$9,469.19**
600 Supplies				
610 General Supplies				25.02
Total Supplies				**$25.02**
800 Other Objects				
810 Dues and Fees				4,549.88
Total Other Objects				**$4,549.88**
Total 2519 Other Fiscal Services				**$14,044.09**

General Fund (10)

2540 Printing, Publishing and Duplicating Services	Elementary	Secondary	Federal	Total
400 Purchased Property Services				
440 Rentals				18,494.75
Total Purchased Property Services				**$18,494.75**
Total 2540 Printing, Publishing and Duplicating Services				**$18,494.75**

General Fund (10)

2600 Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				639,665.65
Total Personnel Services – Salaries				**$639,665.65**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				149,998.18
220 Social Security Contributions				48,536.61
230 PSERS Retirement Contributions				217,476.63
270 Group Insurance – Self-Insurance				3,038.06
Total Personnel Services – Employee Benefits				**$419,049.48**
300 Purchased Professional and Technical Services				
330 Other Professional Services				(8,206.49)
350 Security / Safety Services				2,462.00
Total Purchased Professional and Technical Services				**($5,744.49)**
400 Purchased Property Services				
410 Cleaning Services				21,147.93
420 Utility Services				23,146.33
430 Repairs and Maintenance Services				38,528.85
440 Rentals				131.16
460 Extermination Services				746.40
Total Purchased Property Services				**$83,700.67**
500 Other Purchased Services				
580 Travel				1,122.61
Total Other Purchased Services				**$1,122.61**
600 Supplies				
610 General Supplies	81,076.19	69,064.90	5,580.89	155,721.98
620 Energy				294,671.31
Total Supplies	**$81,076.19**	**$69,064.90**	**$5,580.89**	**$450,393.29**
700 Property				
752 Capital Equipment – Original and Additional				66,554.60
756 Capitalized Technology Equipment – Original				99,649.00
Total Property				**$166,203.60**
800 Other Objects				
810 Dues and Fees				294.00
Total Other Objects				**$294.00**
Total 2600 Operation and Maintenance of Plant Services	**$81,076.19**	**$69,064.90**	**$5,580.89**	**$1,754,684.81**

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				74,092.50
Total Personnel Services – Salaries				**$74,092.50**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				26,423.52
220 Social Security Contributions				5,668.06
230 PSERS Retirement Contributions				25,191.38
Total Personnel Services – Employee Benefits				**$57,282.96**
Total 2610 Supervision of Operation and Maintenance of Plant Services				**$131,375.46**

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				74,092.50
Total Personnel Services – Salaries				**$74,092.50**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				26,423.52
220 Social Security Contributions				5,668.06
230 PSERS Retirement Contributions				25,191.38
Total Personnel Services – Employee Benefits				**$57,282.96**
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				**$131,375.46**

General Fund (10)

2620 Operation of Buildings Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				457,124.79
Total Personnel Services – Salaries				**$457,124.79**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				109,440.82
220 Social Security Contributions				34,638.39
230 PSERS Retirement Contributions				155,394.39
270 Group Insurance – Self-Insurance				3,038.06
Total Personnel Services – Employee Benefits				**$302,511.66**
300 Purchased Professional and Technical Services				
330 Other Professional Services				(34,999.99)
350 Security / Safety Services				2,462.00
Total Purchased Professional and Technical Services				**($32,537.99)**
400 Purchased Property Services				
410 Cleaning Services				21,147.93
420 Utility Services				23,146.33
430 Repairs and Maintenance Services				38,528.85
460 Extermination Services				746.40
Total Purchased Property Services				**$83,569.51**
500 Other Purchased Services				
580 Travel				1,002.26
Total Other Purchased Services				**$1,002.26**
600 Supplies				
610 General Supplies	63,332.49	53,949.90	5,580.89	122,863.28
620 Energy				294,671.31
Total Supplies	**$63,332.49**	**$53,949.90**	**$5,580.89**	**$417,534.59**
700 Property				
752 Capital Equipment – Original and Additional				66,554.60
756 Capitalized Technology Equipment – Original				67,769.00
Total Property				**$134,323.60**
800 Other Objects				
810 Dues and Fees				294.00
Total Other Objects				**$294.00**
Total 2620 Operation of Buildings Services	**$63,332.49**	**$53,949.90**	**$5,580.89**	**$1,363,822.42**

General Fund (10)

2660 Safety and Security Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				108,448.36
Total Personnel Services – Salaries				**$108,448.36**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				14,133.84
220 Social Security Contributions				8,230.16
230 PSERS Retirement Contributions				36,890.86
Total Personnel Services – Employee Benefits				**$59,254.86**
300 Purchased Professional and Technical Services				
330 Other Professional Services				26,793.50
Total Purchased Professional and Technical Services				**$26,793.50**
400 Purchased Property Services				
440 Rentals				131.16
Total Purchased Property Services				**$131.16**
500 Other Purchased Services				
580 Travel				120.35
Total Other Purchased Services				**$120.35**
600 Supplies				
610 General Supplies	17,743.70	15,115.00		32,858.70
Total Supplies	**$17,743.70**	**$15,115.00**		**$32,858.70**
700 Property				
756 Capitalized Technology Equipment – Original				31,880.00
Total Property				**$31,880.00**
Total 2660 Safety and Security Services	**$17,743.70**	**$15,115.00**		**$259,486.93**

General Fund (10)

2700 Student Transportation Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
330 Other Professional Services				3,350.00
Total Purchased Professional and Technical Services				**$3,350.00**
400 Purchased Property Services				
430 Repairs and Maintenance Services				2,002.22
Total Purchased Property Services				**$2,002.22**
500 Other Purchased Services				
513 Contracted Carriers				1,216,413.31
516 Student Transportation Services From the IU				2,651.33
Total Other Purchased Services				**$1,219,064.64**
Total 2700 Student Transportation Services				**$1,224,416.86**

General Fund (10)

2720 Vehicle Operation Services	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
513 Contracted Carriers				1,184,357.31
516 Student Transportation Services From the IU				2,651.33
Total Other Purchased Services				**$1,187,008.64**
Total 2720 Vehicle Operation Services				**$1,187,008.64**

General Fund (10)

2740 Vehicle Servicing and Maintenance Services	Elementary	Secondary	Federal	Total
400 Purchased Property Services				
430 Repairs and Maintenance Services				2,002.22
Total Purchased Property Services				**$2,002.22**
Total 2740 Vehicle Servicing and Maintenance Services				**$2,002.22**

General Fund (10)

2750 Nonpublic Transportation	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
513 Contracted Carriers				32,056.00
Total Other Purchased Services				**$32,056.00**
Total 2750 Nonpublic Transportation				**$32,056.00**

General Fund (10)

2790 Other Student Transportation Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
330 Other Professional Services				3,350.00
Total Purchased Professional and Technical Services				**$3,350.00**
Total 2790 Other Student Transportation Services				**$3,350.00**

General Fund (10)

2800 Support Services – Central	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
340 Technical Services				25,695.60
360 Employee Training and Development Services				4,365.00
Total Purchased Professional and Technical Services				**$30,060.60**
Total 2800 Support Services – Central				**$30,060.60**

General Fund (10)

2830 Staff Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services				4,365.00
Total Purchased Professional and Technical Services				**$4,365.00**
Total 2830 Staff Services				**$4,365.00**

General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services				4,365.00
Total Purchased Professional and Technical Services				**$4,365.00**
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only				**$4,365.00**

General Fund (10)

2840 Data Processing Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
340 Technical Services				25,695.60
Total Purchased Professional and Technical Services				**$25,695.60**
Total 2840 Data Processing Services				**$25,695.60**

General Fund (10)

2900 Other Support Services	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
549 Other Advertising/Public Relations			4,500.00	4,500.00
595 IU Payments By Withholding				4,265.55
Total Other Purchased Services			**$4,500.00**	**$8,765.55**
Total 2900 Other Support Services			**$4,500.00**	**$8,765.55**

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series	Elementary	Secondary	Federal	Total
500 Other Purchased Services				
549 Other Advertising/Public Relations			4,500.00	4,500.00
595 IU Payments By Withholding				4,265.55
Total Other Purchased Services			**$4,500.00**	**$8,765.55**
Total 2910 Support Services Not Listed Elsewhere In the 2000 Series			**$4,500.00**	**$8,765.55**

General Fund (10)

3000 Operation of Non-Instructional Services	Total
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	145,587.50
Total Personnel Services – Salaries	**$145,587.50**
200 Personnel Services – Employee Benefits	
220 Social Security Contributions	10,920.11
230 PSERS Retirement Contributions	45,007.31
Total Personnel Services – Employee Benefits	**$55,927.42**
300 Purchased Professional and Technical Services	
330 Other Professional Services	50,170.00
340 Technical Services	17,077.59
350 Security / Safety Services	6,900.00
Total Purchased Professional and Technical Services	**$74,147.59**
400 Purchased Property Services	
410 Cleaning Services	4,457.66
430 Repairs and Maintenance Services	11,491.81
440 Rentals	1,771.17
Total Purchased Property Services	**$17,720.64**
500 Other Purchased Services	
510 Student Transportation Services	42,054.62
580 Travel	7,687.03
Total Other Purchased Services	**$49,741.65**
600 Supplies	
610 General Supplies	52,212.62
630 Food	157.27
650 Supplies & Fees – Technology Related	2,995.00
Total Supplies	**$55,364.89**
800 Other Objects	
810 Dues and Fees	13,703.92
860 Grants To Municipal and Community Service Organizations	5,000.00
Total Other Objects	**$18,703.92**
Total 3000 Operation of Non-Instructional Services	**$417,193.61**

General Fund (10)

3200 Student Activities	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				145,587.50
Total Personnel Services – Salaries				**$145,587.50**
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				10,920.11
230 PSERS Retirement Contributions				45,007.31
Total Personnel Services – Employee Benefits				**$55,927.42**
300 Purchased Professional and Technical Services				
330 Other Professional Services				50,170.00
340 Technical Services				2,624.43
350 Security / Safety Services				6,900.00
Total Purchased Professional and Technical Services				**$59,694.43**
400 Purchased Property Services				
410 Cleaning Services				4,457.66
430 Repairs and Maintenance Services				11,491.81
440 Rentals				1,771.17
Total Purchased Property Services				**$17,720.64**
500 Other Purchased Services				
510 Student Transportation Services				42,054.62
580 Travel				7,687.03
Total Other Purchased Services				**$49,741.65**
600 Supplies				
610 General Supplies				48,836.54
630 Food				157.27
Total Supplies				**$48,993.81**
800 Other Objects				
810 Dues and Fees				13,703.92
Total Other Objects				**$13,703.92**
Total 3200 Student Activities				**$391,369.37**

General Fund (10)

3300 Community Services	Elementary	Secondary	Federal	Total
300 Purchased Professional and Technical Services				
340 Technical Services				14,453.16
Total Purchased Professional and Technical Services				**$14,453.16**
600 Supplies				
610 General Supplies				3,376.08
650 Supplies & Fees – Technology Related			2,995.00	2,995.00
Total Supplies			**$2,995.00**	**$6,371.08**
800 Other Objects				
860 Grants To Municipal and Community Service Organizations				5,000.00
Total Other Objects				**$5,000.00**
Total 3300 Community Services			**$2,995.00**	**$25,824.24**

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services	**Total**
700 Property	
780 Infrastructure Assets	290,021.01
Total Property	**$290,021.01**
Total 4000 Facilities Acquisition, Construction and Improvement Services	**$290,021.01**

General Fund (10)

4200 Existing Site Improvement Services	Elementary	Secondary	Federal	Total
700 Property				
780 Infrastructure Assets			290,021.01	290,021.01
Total Property			**$290,021.01**	**$290,021.01**
Total 4200 Existing Site Improvement Services			**$290,021.01**	**$290,021.01**

General Fund (10)

5000 Other Expenditures and Financing Uses	Total
800 Other Objects	
830 Interest	246,926.26
Total Other Objects	**$246,926.26**
900 Other Uses of Funds	
910 Redemption of Principal	1,070,000.00
Total Other Uses of Funds	**$1,070,000.00**
Total 5000 Other Expenditures and Financing Uses	**$1,316,926.26**

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	Elementary	Secondary	Federal	Total
800 Other Objects				
830 Interest				246,926.26
Total Other Objects				**$246,926.26**
900 Other Uses of Funds				
910 Redemption of Principal				1,070,000.00
Total Other Uses of Funds				**$1,070,000.00**
Total 5100 Debt Service / Other Expenditures and Financing Uses				**$1,316,926.26**

General Fund (10)

5110 Debt Service	Elementary	Secondary	Federal	Total
800 Other Objects				
830 Interest				246,926.26
Total Other Objects				**$246,926.26**
900 Other Uses of Funds				
910 Redemption of Principal				1,070,000.00
Total Other Uses of Funds				**$1,070,000.00**
Total 5110 Debt Service				**$1,316,926.26**

	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	8,002,965.90				
1200 Special Programs - Elementary / Secondary	4,638,611.76				
1300 Vocational Education	344,882.46				
1400 Other Instructional Programs - Elementary / Secondary	80,850.65				
Total Instruction	**$13,067,310.77**				
2000 Support Services					
2100 Support Services - Students	719,970.75				
2200 Support Services - Instructional Staff	1,031,804.96				
2300 Support Services - Administration	1,441,912.52				
2400 Support Services - Pupil Health	213,364.30				
2500 Support Services - Business	414,375.38				
2600 Operation and Maintenance of Plant Services	1,754,684.81				
2700 Student Transportation Services	1,224,416.86				
2800 Support Services - Central	30,060.60				
2900 Other Support Services	8,765.55				
Total Support Services	**$6,839,355.73**				
3000 Operation of Non-Instructional Services					
3200 Student Activities	391,369.37				
3300 Community Services	25,824.24				
Total Operation of Non-Instructional Services	**$417,193.61**				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services	290,021.01				
Total Facilities Acquisition, Construction and Improvement Services	**$290,021.01**				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,316,926.26				
Total Other Expenditures and Financing Uses	**$1,316,926.26**				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$21,930,807.38**				

	Capital Reserve (690, 1850)(31)	Capital Reserve (1431)(32)	Other Capital Projects Fund(39)	Debt Service(40)	Permanent(90)
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
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					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES					

	Total
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,002,965.90
1200 Special Programs - Elementary / Secondary	4,638,611.76
1300 Vocational Education	344,882.46
1400 Other Instructional Programs - Elementary / Secondary	80,850.65
Total Instruction	**$13,067,310.77**
2000 Support Services	
2100 Support Services - Students	719,970.75
2200 Support Services - Instructional Staff	1,031,804.96
2300 Support Services - Administration	1,441,912.52
2400 Support Services - Pupil Health	213,364.30
2500 Support Services - Business	414,375.38
2600 Operation and Maintenance of Plant Services	1,754,684.81
2700 Student Transportation Services	1,224,416.86
2800 Support Services - Central	30,060.60
2900 Other Support Services	8,765.55
Total Support Services	**$6,839,355.73**
3000 Operation of Non-Instructional Services	
3200 Student Activities	391,369.37
3300 Community Services	25,824.24
Total Operation of Non-Instructional Services	**$417,193.61**
4000 Facilities Acquisition, Construction and Improvement Services	
4200 Existing Site Improvement Services	290,021.01
Total Facilities Acquisition, Construction and Improvement Services	**$290,021.01**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,316,926.26
Total Other Expenditures and Financing Uses	**$1,316,926.26**
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$21,930,807.38**

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	8,050,900.14
Total Federally Funded salaries subject to PSERS withholding	649,419.37

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	317,050.19
Total Title I Expenditure Data	**$317,050.19**

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	27,278.48

1 .	**Current Special Education Expenditures within Function 1000** See list of exclusions in the note below.	2,926,020.29
2 .	**Current Special Education Expenditures within Function 2000** See list of exclusions in the note below.	893,914.07
2A.	**Current Special Education Expenditures within Sub-Function 2100** This data should also be included in line 2 above. See list of exclusions in the note below.	90,089.80
2B.	**Current Special Education Expenditures within Sub-Function 2200** This data should also be included in line 2 above. See list of exclusions in the note below.	258,775.88
2C.	**Current Special Education Expenditures within Sub-Function 2700** This data should also be included in line 2 above. See list of exclusions in the note below.	545,048.39
3.	**Current Special Education Expenditures within Sub-Function 3100** See list of exclusions in the note below.	
4.	**Current Special Education Expenditures within Sub-Function 3200** See list of exclusions in the note below.	

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				
	211 Medical Insurance	2,064,283.10	241,856.00	2,306,139.10
	212 Dental Insurance			
	215 Eye Care Insurance	5,017.19	634.27	5,651.46
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits	68,285.52	5,718.00	74,003.52
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	$2,137,585.81	$248,208.27	$2,385,794.08
50 Enterprise 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			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		$2,137,585.81	$248,208.27	$2,385,794.08

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	99,106.88	254,846.28	353,953.16	116,902.55	286,209.70	403,112.25
2140 Psychological Services	82,096.64		82,096.64	90,089.80	5,810.26	95,900.06
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	85,756.32		85,756.32	127,823.57		127,823.57
2260 Instruction and Curriculum Development Services	104,177.11	267,883.98	372,061.09	153,040.34	248,436.75	401,477.09
2350 Legal and Accounting Services		55,264.32	55,264.32		59,144.28	59,144.28
2420 Medical Services						
2440 Nursing Services	57,630.19	148,191.93	205,822.12	61,423.28	150,381.02	211,804.30
2700 Student Transportation Services	400,019.59	504,110.35	904,129.94	545,048.39	679,368.47	1,224,416.86
Total	**$828,786.73**	**$1,230,296.86**	**$2,059,083.59**	**$1,094,327.93**	**$1,429,350.48**	**$2,523,678.41**

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		10,230,000.00					22,604,481.00	32,834,481.00
2. Additional Debt Incurred During Year							2,716,706.82	2,716,706.82
3. Retirements and Repayments		1,070,000.00					227,539.42	1,297,539.42
4. Debt at End of Fiscal Year		9,160,000.00					25,093,648.40	34,253,648.40
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		9,160,000.00					25,093,648.40	34,253,648.40
7. Current Portion P&I - Due within 1 year		1,080,000.00						1,080,000.00
8. Interest Paid during current fiscal year		270,817.75						270,817.75

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year							581,992.66	581,992.66
2. Additional Debt Incurred During Year							81,169.41	81,169.41
3. Retirements and Repayments								
4. Debt at End of Fiscal Year							663,162.07	663,162.07
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							663,162.07	663,162.07
7. Current Portion P&I - Due within 1 year								
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	1,070,000.00		246,926.26	1,316,926.26	
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					
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
	Total Debt Payments - Governmental Funds		**$1,070,000.00**		**$246,926.26**	**$1,316,926.26**	

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

Debt Details

Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	02/2021	3,410,000.00		1,015,000.00	2,395,000.00	1,025,000.00	71,350.00
General Obligation Bonds/Notes – CIB	12/2019	4,620,000.00		5,000.00	4,615,000.00	5,000.00	123,459.00
General Obligation Bonds/Notes – CIB	11/2017	2,200,000.00		50,000.00	2,150,000.00	50,000.00	76,008.75
Compensated Absences		402,558.00	8,000.00	67,564.42	342,993.58		
Other Post-Employment Benefits (OPEB)		881,129.00		159,975.00	721,154.00		
Net Pension Liability		21,320,794.00	2,708,706.82		24,029,500.82		
Totals for Debt Entered:		**$32,834,481.00**	**$2,716,706.82**	**$1,297,539.42**	**$34,253,648.40**	**$1,080,000.00**	**$270,817.75**

Bond Details

Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Net Pension Liability		553,206.46	61,251.61		614,458.07		
Compensated Absences		5,915.00	19,441.00		25,356.00		
Other Post-Employment Benefits (OPEB)		22,871.20	476.80		23,348.00		
Totals for Debt Entered:		**$581,992.66**	**$81,169.41**		**$663,162.07**		

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	**Amount**
Tuition Reported in General Fund Expenditures 1000-560	2,775,748.12
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	**$2,775,748.12**

	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			
6	Brick and Mortar Charter Schools	344,072.76	570,697.91	914,770.67
7	Cyber Charter Schools	361,771.35	761,149.25	1,122,920.60
8	Career and Technology Centers	341,993.35		341,993.35
9	Approved Private Schools		445,400.47	445,400.47
10	PA Chartered Schools for the Deaf and Blind			
11	Private Residential Rehabilitative Institutions			
12	Juvenile Detention Centers	13,857.07		13,857.07
13	Special Program Jointures			
14	Other Tuition Not Included Elsewhere In This Section		(63,194.04)	(63,194.04)
Section 2 Total		**$1,061,694.53**	**$1,714,053.59**	**$2,775,748.12**

1 .	**Student Transportation Services for Educational Field Trips**	1,859.00
2 .	**Student Transportation Services for Student Activities**	40,195.38
3 .	**Rental of Vehicles for Student Transportation Services**	
4 .	**Capital Reserve Funds**	

Include only district-owned transportation expenditures paid from State or local money.
DO NOT include federal expenditures or payments to contract service providers.
Contracted transportation services should not be recorded on this schedule.

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services	**Total**
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	245,309.00
Total Personnel Services – Salaries	**$245,309.00**
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	987.54
220 Social Security Contributions	16,324.32
230 PSERS Retirement Contributions	61,251.61
Total Personnel Services – Employee Benefits	**$78,563.47**
400 Purchased Property Services	
460 Extermination Services	841.00
Total Purchased Property Services	**$841.00**
500 Other Purchased Services	
570 Food Service Management	459,455.00
Total Other Purchased Services	**$459,455.00**
600 Supplies	
610 General Supplies	23,262.85
620 Energy	33,363.00
630 Food	35,232.15
Total Supplies	**$91,858.00**
700 Property	
740 Depreciation	2,300.00
Total Property	**$2,300.00**
Total 3000 Operation of Non-Instructional Services	**$878,326.47**

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				245,309.00
Total Personnel Services – Salaries				**$245,309.00**
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				987.54
220 Social Security Contributions				16,324.32
230 PSERS Retirement Contributions				61,251.61
Total Personnel Services – Employee Benefits				**$78,563.47**
400 Purchased Property Services				
460 Extermination Services				841.00
Total Purchased Property Services				**$841.00**
500 Other Purchased Services				
570 Food Service Management				459,455.00
Total Other Purchased Services				**$459,455.00**
600 Supplies				
610 General Supplies				23,262.85
620 Energy				33,363.00
630 Food				35,232.15
Total Supplies				**$91,858.00**
700 Property				
740 Depreciation				2,300.00
Total Property				**$2,300.00**
Total 3100 Food Services				**$878,326.47**

	Food Service(51)	Child Care Operations(52)	Other Enterprise(58)	Internal Service(60)	Total
3000 Operation of Non-Instructional Services					
3100 Food Services	878,326.47				878,326.47
Total Operation of Non-Instructional Services	**$878,326.47**				**$878,326.47**
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	**$878,326.47**				**$878,326.47**

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Rochester Area El Sch	7333	1,518,903.12	485,040.28	3,858,634.76	1,232,200.56	778,346.70	365,050.80	8,238,176.22	
	Rochester High School	8000	706,451.63	656,855.56	1,794,675.91	1,668,681.62	100,494.07	106,481.86	5,033,640.65	
	Rochester MS	8279	385,358.47	240,112.77	978,968.02	1,753,532.72	42,290.04	146,492.66	3,546,754.68	
Total			**2,610,713.22**	**1,382,008.61**	**6,632,278.69**	**4,654,414.90**	**921,130.81**	**618,025.32**	**16,818,571.55**	