

LEA Name : Tyrone Area SD
Address : 701 Clay Avenue
Tyrone, PA 16686

County : Blair
AUN Number : 108078003
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2023

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

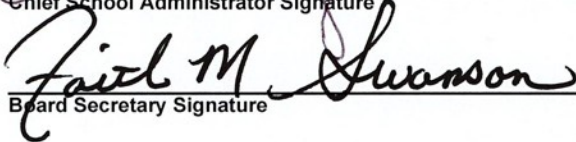
CERTIFICATION: By signing this page I agree that the electronic data submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established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



Chief School Administrator Signature

Date

12-1-23



Board Secretary Signature

Date

12-1-23

Faith Swanson

Contact Person

fmswanson@tyrone.k12.pa.us

Contact Person E-mail Address

(814)686-1010

Ext :

Contact Person Telephone Number

(814)684-8408

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending **6/30/2023**
(Pursuant to PA School Code Section 218(b))

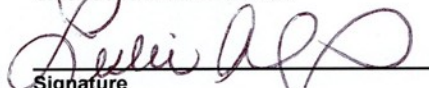
LEA Name : Tyrone Area SD
AUN Number : 108078003
County : Blair

Audit Certification Due: 12/31/2023

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

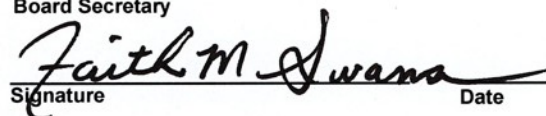
CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted through CFRS is materially consistent with the audited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

Chief School Administrator


Signature

12-5-2023
Date

Board Secretary


Signature

12/5/22
Date

Faith Swanson

Contact Person

fmswanson@tyrone.k12.pa.us

Contact Person E-mail Address

(814)686-1010

Ext :

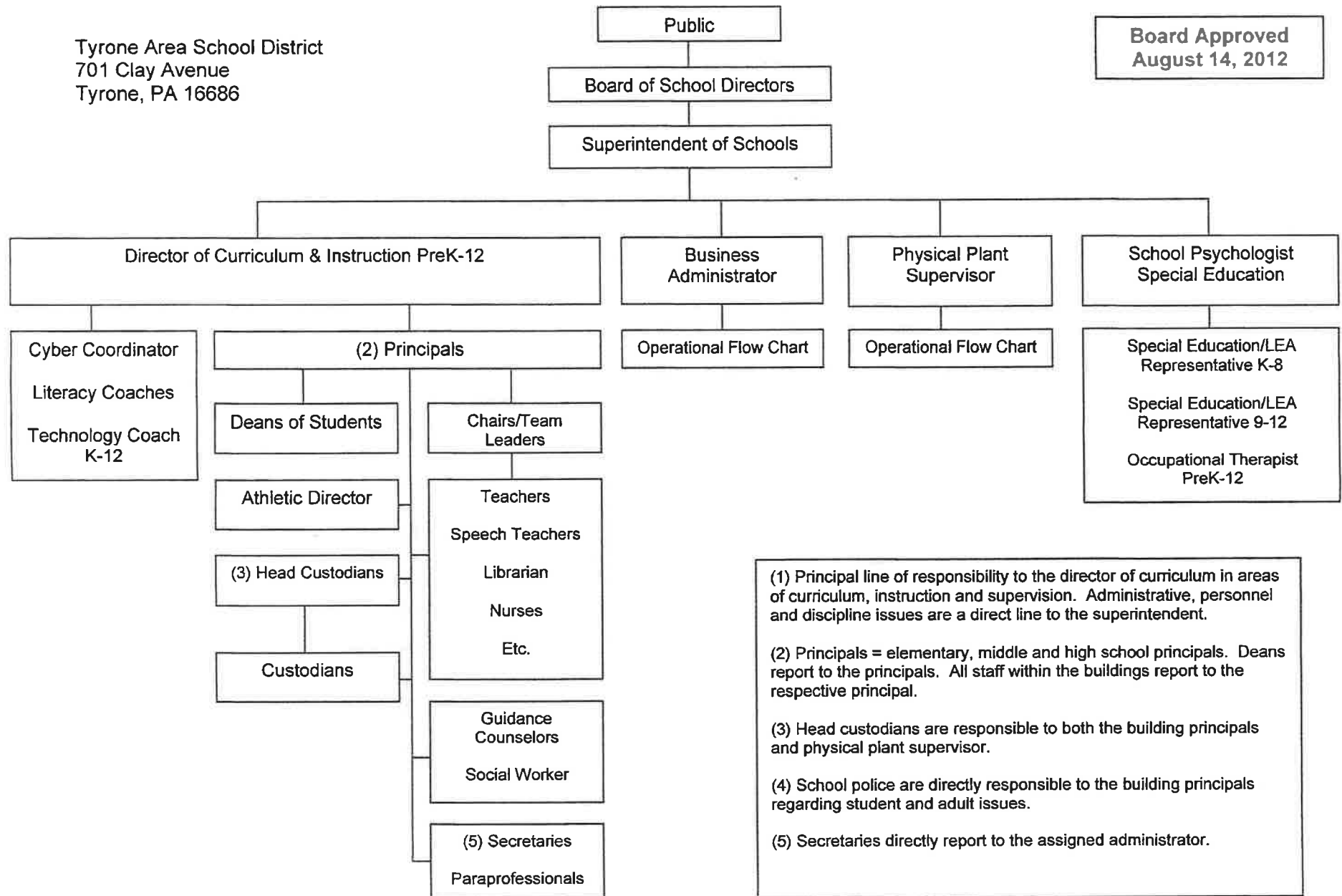
Contact Person Telephone Number

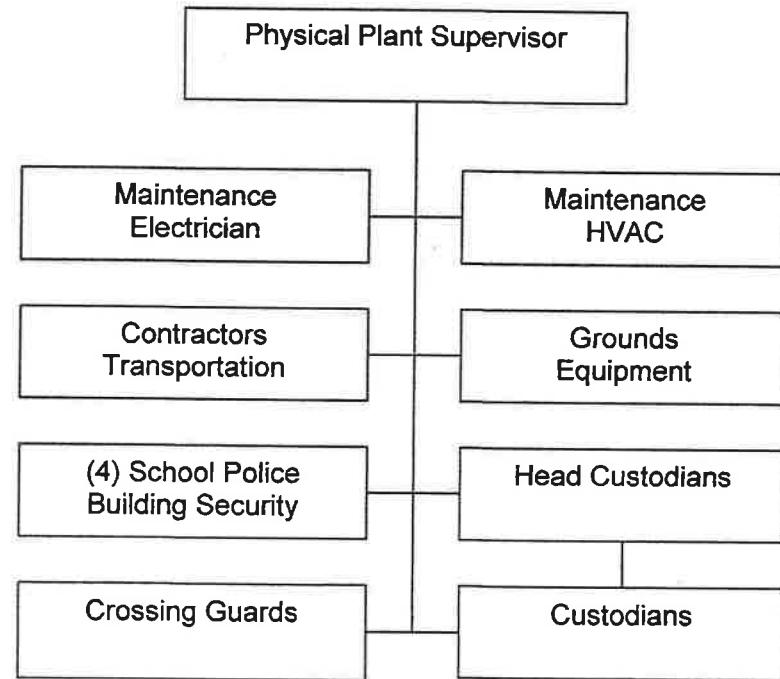
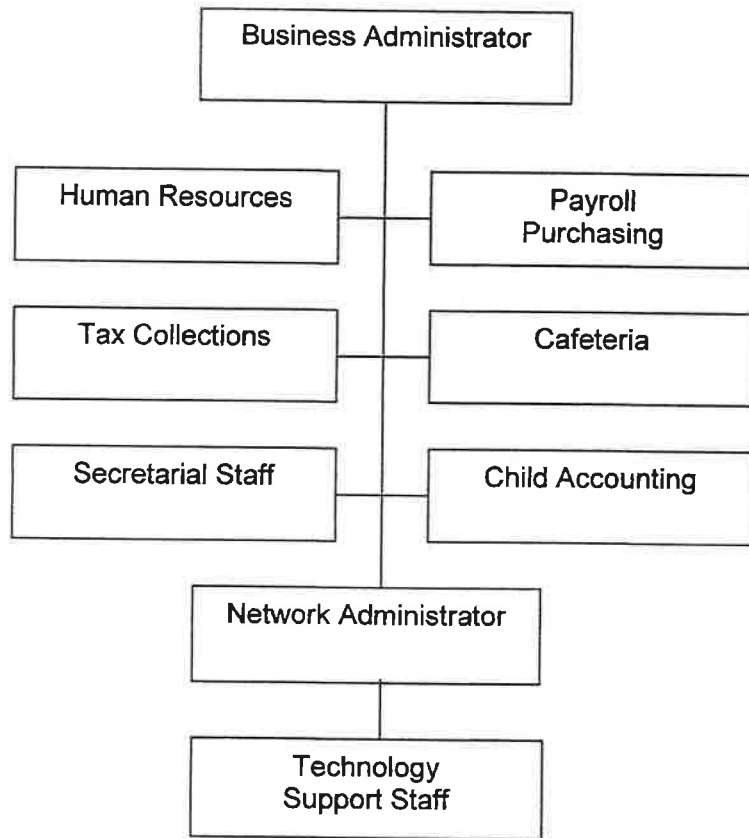
(814)684-8408

Contact Person Fax Number

Tyrone Area School District
701 Clay Avenue
Tyrone, PA 16686

Board Approved
August 14, 2012







Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622
Status	Active
Adopted	November 13, 2001
Last Revised	February 12, 2019

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 Administrator.

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

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

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

Legal

1. 24 P.S. 218

2. 24 P.S. 613

Governmental Accounting Standards Board, Statement No. 34

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
50278	SOIN: Current Year AFR amount must equal Prior Year AFR amount. Note: If the variance is due to a Subscription-Based IT Arrangement (SBITA) existing prior to GASB 96 implementation that is now being included on the SOIN as Leases & Other Right-to-Use Arrangements "Amount at FY Start", please note this within the justification. SOIN, Beg Bal, Govt Funds Leases & Other Right to Use Arrangements: \$62,290.00 PY Ending Bal, Govt Funds Leases & Other Right to Use Arrangements: \$0.00	SBITA is now being included on the SOIN.
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2350: \$214.50 Prior Year SESS Schedule 2350: \$412.50	Costs reported reflect actual legal costs related to special education.

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:46:38 AM

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	11,905,267				
0110	Investments					
0120	Taxes Receivable	709,992				
0130	Due From Other Funds					
0141	Due From Other Governments	1,888,370				
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	514				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets		\$14,504,143				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$14,504,143				

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:46:38 AM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents		866,301	605,856		
0110	Investments		3,085,239			
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			\$3,951,540	\$605,856		
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$3,951,540	\$605,856		

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:46:38 AM

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100	Cash and Cash Equivalents	13,377,424
0110	Investments	3,085,239
0120	Taxes Receivable	709,992
0130	Due From Other Funds	
0141	Due From Other Governments	1,888,370
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	514
0170	Inventories	
0180	Prepaid Expenses (Expenditures)	
0190	Other Current Assets	
Total Assets		\$19,061,539
0910	Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources		\$19,061,539

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:46:38 AM

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	245,056				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	1,759,844				
0462 Payroll Deductions and Withholding	1,565,654				
0480 Unearned Revenues	411				
0490 Other Current Liabilities					
Total Liabilities	\$3,570,965				
0950 Deferred Inflows of Resources	501,675				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	1,000,000				
0840 Assigned Fund Balance	6,164,647				
0850 Unassigned Fund Balance	3,266,856				
Total Fund Balances	\$10,431,503				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$14,504,143				

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:46:38 AM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
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		215	29,039		
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			\$215	\$29,039		
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance			576,817		
0830	Committed Fund Balance		3,951,325			
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances			\$3,951,325	\$576,817		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$3,951,540	\$605,856		

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:46:38 AM

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds		
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable	274,310	
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits	1,759,844	
0462 Payroll Deductions and Withholding	1,565,654	
0480 Unearned Revenues	411	
0490 Other Current Liabilities		
Total Liabilities	\$3,600,219	
0950 Deferred Inflows of Resources	501,675	
Fund Balances		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	576,817	
0830 Committed Fund Balance	4,951,325	
0840 Assigned Fund Balance	6,164,647	
0850 Unassigned Fund Balance	3,266,856	
Total Fund Balances	\$14,959,645	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$19,061,539	

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues						
6000	Revenue from Local Sources	8,998,074				
7000	Revenue from State Sources	17,653,345				
8000	Revenue from Federal Sources	3,525,274				
Total Revenues		\$30,176,693				
Expenditures						
1000	Instruction	16,558,399				
2000	Support Services	10,025,865				
3000	Operation of Non-Instructional Services	667,799				
4000	Facilities Acquisition, Construction and Improvement Services	1,253,055				
5110	Debt Service	109,712				
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases and Other Right-to-Use Arrangements	32,151				
Total Expenditures		\$28,646,981				
Excess (Deficiency) Of Revenues Over Expenditures		\$1,529,712				
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	175,774				
9300	Interfund Transfers - IN					
9400	Sale of or Compensation for Loss of Fixed Assets	261,864				
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	611,864				
5300	Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		(\$174,226)				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues						
6000	Revenue from Local Sources		114,259	17,160		
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
Total Revenues			\$114,259	\$17,160		
Expenditures						
1000	Instruction					
2000	Support Services			500		
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services		234,241	4,163,109		
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases and Other Right-to-Use Arrangements					
Total Expenditures			\$234,241	\$4,163,609		
Excess (Deficiency) Of Revenues Over Expenditures			(\$119,982)	(\$4,146,449)		
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		611,864			
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)			\$611,864			

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	9,129,493
7000	Revenue from State Sources	17,653,345
8000	Revenue from Federal Sources	3,525,274
Total Revenues		\$30,308,112
Expenditures		
1000	Instruction	16,558,399
2000	Support Services	10,026,365
3000	Operation of Non-Instructional Services	667,799
4000	Facilities Acquisition, Construction and Improvement Services	5,650,405
5110	Debt Service	109,712
5130	Refund of Prior Year Revenues / Receipts	
5140	Leases and Other Right-to-Use Arrangements	32,151
Total Expenditures		\$33,044,831
Excess (Deficiency) Of Revenues Over Expenditures		(\$2,736,719)
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	175,774
9300	Interfund Transfers - IN	611,864
9400	Sale of or Compensation for Loss of Fixed Assets	261,864
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	611,864
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		\$437,638

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances		\$1,355,486				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	9,076,014				
Fund Balance - End Of Year		\$10,431,500				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
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			\$491,882	(\$4,146,449)		
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		3,459,444	4,723,267		
Fund Balance - End Of Year			\$3,951,326	\$576,818		

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Special And Extraordinary Items		
9920	Special Items – Gains	
9930	Extraordinary Items – Gains	
5520	Special Items – Losses	
5530	Extraordinary Items – Losses	
Net Change In Fund Balances		(\$2,299,081)
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	17,258,725
Fund Balance - End Of Year		\$14,959,644

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:46:47 AM

Amounts Expressed in Whole Dollars		<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources						
Current Assets						
0100	Cash and Cash Equivalents	725,568	565,756		1,291,324	
0110	Investments					
0130	Due From Other Funds					
0141	Due From Other Governments	5,141			5,141	
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories	35,196			35,196	
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Current Assets		\$765,905	\$565,756		\$1,331,661	
Noncurrent Assets						
0211	Land					
0212	Site Improvements (Net)					
0220	Buildings and Building Improvements (Net)					
0230	Tangible Property and Intangible Right-To-Use Assets (Net)	207,198			207,198	
0250	Construction in Progress					
0260	Long Term Prepayments					
0290	Other Noncurrent Assets					
Total Noncurrent Assets		\$207,198			\$207,198	
0910	Deferred Outflows of Resources	14,800	125,400		140,200	
Total Assets And Deferred Outflows Of Resources		\$987,903	\$691,156		\$1,679,059	

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:46:47 AM

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	99,155	320		99,475	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	9,566	10,165		19,731	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	18,770			18,770	
0490 Other Current Liabilities	1,955			1,955	
Total Current Liabilities	\$129,446	\$10,485		\$139,931	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	9,400			9,400	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	3,000	29,000		32,000	
0570 Net Pension Liability	85,000	701,000		786,000	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$97,400	\$730,000		\$827,400	
Total Liabilities	\$226,846	\$740,485		\$967,331	
0950 Deferred Inflows of Resources	5,900	52,700		58,600	
Net Position					
0791 Net Investment in Capital Assets	207,198			207,198	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	547,959	(102,029)		445,930	
Total Net Position	\$755,157	(\$102,029)		\$653,128	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$987,903	\$691,156		\$1,679,059	

Amounts Expressed in Whole Dollars		<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues						
6600	Food Service Revenue	370,718			370,718	
0071	Charges for Services		302,061		302,061	
0072	Other Operating Revenue					
Total Operating Revenues		\$370,718	\$302,061		\$672,779	
Operating Expenses						
100	Personnel Services – Salaries	43,561	224,231		267,792	
200	Personnel Services – Employee Benefits	27,610	45,816		73,426	
300	Purchased Professional and Technical Services		925		925	
400	Purchased Property Services					
500	Other Purchased Services	1,134,870	1,571		1,136,441	
600	Supplies	93,157	12,717		105,874	
740	Depreciation	19,228			19,228	
770	Amortization Expense					
810	Dues and Fees					
880	Refunds of Prior Years' Receipts					
890	Miscellaneous Expenditures					
Total Operating Expenses		\$1,318,426	\$285,260		\$1,603,686	
Operating Income (Loss)		(\$947,708)	\$16,801		(\$930,907)	
Non Operating Revenues (Expenses)						
6500	Earnings on Investments	3,778	2,793		6,571	
6830	Federal Revenue from Intermediary Sources					
6920	Contributions and Donations from Private Sources	3,254			3,254	
6930	Gains or Losses on Sale of Fixed Assets					
6991	Refunds of a Prior Year Expenditure					
7000	Revenue from State Sources	118,498	41,056		159,554	
8000	Revenue from Federal Sources	866,241	31,672		897,913	
9990	Insurance Recoveries					
820	Claims and Judgments Against the LEA					
830	Interest					
TOTAL Non Operating Revenues (Expenses)		\$991,771	\$75,521		\$1,067,292	
Income (Loss) Before Contributions And Transfers		\$44,063	\$92,322		\$136,385	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
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	\$44,063	\$92,322		\$136,385	
0002 Net Position - Beginning of Fiscal Year	711,094	(194,351)		516,743	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$755,157	(\$102,029)		\$653,128	

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:46:59 AM

Amounts Expressed in Whole Dollars		<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities						
0011	Cash Receipts From Users	375,385	302,061		677,446	
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	73,941	309,219		383,160	
0016	Cash Payments For Insurance Claims					
0017	Cash Payments To Suppliers For Goods and Services	1,075,939	46,960		1,122,899	
0018	Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities		(\$774,495)	(\$54,118)		(\$828,613)	
Cash Flows From Non-Capital Financing Activities						
0021	Receipts From Local Sources - 6000	3,778	2,793		6,571	
0022	Receipts From State Sources - 7000	118,499	8,577		127,076	
0023	Receipts From Federal Sources -8000	958,032	56,134		1,014,166	
0024	Notes and Loans Received (Repaid)					
0025	Interest Paid on Notes/Loans - 5100-830					
0026	Operating Transfers In (Out)/Residual Equity Trans					
0027	Operating Transfers In (Out) Primary Government / Comp Unit					
0028	Receipts From Refund of Prior Year Expenditures - 6991					
0029	Special and Extraordinary Gains (losses)					
0030	Receipts from Insurance Recoveries -9990					
Net Cash Prov By (Used for) Non-Capital Financing Activities		\$1,080,309	\$67,504		\$1,147,813	
Cash Flows From Capital and Related Financing Activities						
0031	Payments For Fac Acq, Const, and Imp - 4000					
0032	Gain / (Loss) on Sale of Fixed Assets - 6930	(127,612)			(127,612)	
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		(\$127,612)			(\$127,612)	
Cash Flows From Investing Activities						
0041	Earnings on Investments - 6500					
0042	Purchase of Inv Securities / Deposits to Inv Pools					
0043	Receipts From Investment Pool Withdrawals					
0044	Proceeds from Sale and Maturity of Inv Securities					

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:46:59 AM

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:46:59 AM

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	178,202	13,386		191,588	
0004 Cash and Cash Equivalents Beginning of Year	547,366	552,370		1,099,736	
Cash and Cash Equivalents at Year End	\$725,568	\$565,756		\$1,291,324	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(947,708)	16,801		(930,907)	
Adjustments					
0051 Depreciation and Net Amortization	19,228			19,228	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	65,875			65,875	
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)	(8,391)			(8,391)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	2,100	18,300		20,400	
0059 Inc (Dec) in Accounts Payable (0400-0450)	94,604	(33,418)		61,186	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	756	(1,201)		(445)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	2,000	15,000		17,000	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	(9,200)	(69,600)		(78,800)	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	3,595			3,595	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	2,646			2,646	
0067 Deferred Inflows (0950)					
Total Adjustments	\$173,213	(\$70,919)		\$102,294	
Cash Provided By (Used for) Total	(\$774,495)	(\$54,118)		(\$828,613)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:00 AM

Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100	Cash and Cash Equivalents	317,581			140,978
0110	Investments				
0130	Due From Other Funds				
0140	Due from Other Governments, Primary Government and Component Units				
0150	Other Receivables				
0170	Inventories				
0180	Prepaid Expenses (Expenditures)				
0190	Other Current Assets				
0220	Buildings and Building Improvements (Net)				
0230	Tangible Property and Intangible Right-To-Use Assets (Net)				
Total Assets		\$317,581			\$140,978
0910	Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources		\$317,581			\$140,978

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:00 AM

Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100	Cash and Cash Equivalents			458,559
0110	Investments			
0130	Due From Other Funds			
0140	Due from Other Governments, Primary Government and Component Units			
0150	Other Receivables			
0170	Inventories			
0180	Prepaid Expenses (Expenditures)			
0190	Other Current Assets			
0220	Buildings and Building Improvements (Net)			
0230	Tangible Property and Intangible Right-To-Use Assets (Net)			
Total Assets				\$458,559
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$458,559

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:00 AM

Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
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	14,900			5,342
0430	Contracts Payable				
0450	Short-Term Payables				
0460	Payroll Accruals and Withholdings				
0480	Unearned Revenues				
0490	Other Current Liabilities				
Total Liabilities		\$14,900			\$5,342
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)	302,681			135,636
0799	Unrestricted Net Position				
Total Net Position		\$302,681			\$135,636
Total Liabilities, Deferred Inflows Of Resources And Net Position		\$317,581			\$140,978

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:00 AM

Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400	Due to Other Funds			
0410	Due to Other Governments, Primary Government and Component Units			
0420	Accounts Payable			20,242
0430	Contracts Payable			
0450	Short-Term Payables			
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			
Total Liabilities				\$20,242
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			438,317
0799	Unrestricted Net Position			
Total Net Position				\$438,317
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$458,559

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:01 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
Additions						
0091 Gifts and Contributions	22,915			202,567		
0095 Net Investment Earnings	1,141			963		
0092 Other Additions						
Deductions						
0093 Scholarships Awarded	24,830					
0094 Other Deductions				185,639		
Change In Net Position	(\$774)			\$17,891		
0006 Net Position – Beginning of Fiscal Year	303,455			117,745		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$302,681			\$135,636		

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:01 AM

Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u> <u>Funds</u>
Additions		
0091	Gifts and Contributions	225,482
0095	Net Investment Earnings	2,104
0092	Other Additions	
Deductions		
0093	Scholarships Awarded	24,830
0094	Other Deductions	185,639
Change In Net Position		\$17,117
0006	Net Position – Beginning of Fiscal Year	421,200
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$438,317

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	5,774,968.54			5,774,968.54
6112 Interim Real Estate Taxes	24,885.10			24,885.10
6113 Public Utility Realty Taxes	7,350.73			7,350.73
6114 Payments in Lieu of Current Taxes - State / Local	19,704.99			19,704.99
6151 Current Act 511 Earned Income Taxes	1,894,987.62			1,894,987.62
6411 Delinquent Real Estate Taxes	281,914.02			281,914.02
6451 Delinquent Act 511 Earned Income Taxes	60,827.93			60,827.93
6500 Earnings on Investments	268,633.38			
6700 Revenues from LEA Activities	99,891.00			
6832 Federal IDEA Revenue Received as Pass Through	433,672.36			
6910 Rentals	5,895.50			
6920 Contributions and Donations from Private Sources	750.00			
6941 Regular Day School Tuition	6,465.00			
6962 Other Services Provided Other Pennsylvania LEAs	14,733.80			
6991 Refunds of a Prior Year Expenditure	82,823.20			
6992 Energy Efficiency Revenues and Incentives	2,130.19			
6999 Other Revenues Not Specified Above	18,441.02			
TOTAL Revenue from Local Sources	\$8,998,074.38			\$8,064,638.93

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	9,958,875.31			
7112 Basic Education Funding-Social Security	551,792.20			
7160 Tuition for Orphans Subsidy	84,532.95			
7220 Vocational Education	90,116.38			
7240 Driver Education - Student	1,015.00			
7271 Special Education funds for School-Aged Pupils	1,598,133.66			
7272 Early Intervention	166,553.11			
7291 Educational Assistance Program (Tutoring)	2,102.75			
7292 Pre-K Counts	696,960.25			
7311 Pupil Transportation Subsidy	752,321.24			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,565.00			
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,933.50			
7340 State Property Tax Reduction Allocation	617,859.61			
7362 School Mental Health & Safety and Security Grants	50,754.29			
7369 Other Safe School Grants	14,119.68			
7505 Ready to Learn Block Grant	308,378.00			
7509 Supplemental Equipment Grants	10,749.08			
7820 State Share of Retirement Contributions	2,690,582.91			
TOTAL Revenue from State Sources	\$17,653,344.92			

	Revenue Reported In Current Year			
<u>Revenue from Federal Sources</u>				
8514 Title I - Improving the Academic Achievement of the Disadvantaged	550,106.63			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,890.16			
8517 Title IV - 21st Century Schools	44,580.00			
8521 Vocational Education - Operating Expenditures	19,267.00			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	381,092.63			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,124,493.88			
8751 ARP ESSER Learning Loss	63,615.89			
8752 ARP ESSER Summer Programs	14,243.41			
8753 ARP ESSER Afterschool Programs	17,550.55			
8754 ARP ESSER Homeless Children and Youth Funds	4,395.81			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	209,927.38			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,443.51			
8830 Medical Assistance Reimbursements (Access) - Early Intervention	22,666.76			
TOTAL Revenue from Federal Sources	\$3,525,273.61			

	Revenue Reported <u>In Current Year</u>	
<u>Other Financing Sources</u>		
9220 Leases and Other Right-to-Use Arrangements	175,774.00	
9400 Sale of or Compensation for Loss of Fixed Assets	261,864.40	
TOTAL Other Financing Sources	\$437,638.40	
TOTAL FROM ALL SOURCES	\$30,614,331.31	\$8,064,638.93

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:05 AM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	5,774,968.54					
6112 Interim Real Estate Taxes	24,885.10					
6113 Public Utility Realty Taxes	7,350.73					
6114 Payments in Lieu of Current Taxes - State / Local	19,704.99					
6151 Current Act 511 Earned Income Taxes	1,894,987.62					
6411 Delinquent Real Estate Taxes	281,914.02					
6451 Delinquent Act 511 Earned Income Taxes	60,827.93					
6500 Earnings on Investments	268,633.38					
6700 Revenues from LEA Activities	99,891.00					
6832 Federal IDEA Revenue Received as Pass Through	433,672.36					
6910 Rentals	5,895.50					
6920 Contributions and Donations from Private Sources	750.00					
6941 Regular Day School Tuition	6,465.00					
6962 Other Services Provided Other Pennsylvania LEAs	14,733.80					
6991 Refunds of a Prior Year Expenditure	82,823.20					
6992 Energy Efficiency Revenues and Incentives	2,130.19					
6999 Other Revenues Not Specified Above	18,441.02					
6000 Total Revenue from Local Sources	\$8,998,074.38					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	9,958,875.31					
7112 Basic Education Funding-Social Security	551,792.20					
7160 Tuition for Orphans Subsidy	84,532.95					
7220 Vocational Education	90,116.38					
7240 Driver Education - Student	1,015.00					
7271 Special Education funds for School-Aged Pupils	1,598,133.66					
7272 Early Intervention	166,553.11					
7291 Educational Assistance Program (Tutoring)	2,102.75					
7292 Pre-K Counts	696,960.25					
7311 Pupil Transportation Subsidy	752,321.24					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,565.00					
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,933.50					
7340 State Property Tax Reduction Allocation	617,859.61					
7362 School Mental Health & Safety and Security Grants	50,754.29					
7369 Other Safe School Grants	14,119.68					
7505 Ready to Learn Block Grant	308,378.00					

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:05 AM

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					5,774,968.54
6112 Interim Real Estate Taxes					24,885.10
6113 Public Utility Realty Taxes					7,350.73
6114 Payments in Lieu of Current Taxes - State / Local					19,704.99
6151 Current Act 511 Earned Income Taxes					1,894,987.62
6411 Delinquent Real Estate Taxes					281,914.02
6451 Delinquent Act 511 Earned Income Taxes					60,827.93
6500 Earnings on Investments	114,258.52	17,159.53			400,051.43
6700 Revenues from LEA Activities					99,891.00
6832 Federal IDEA Revenue Received as Pass Through					433,672.36
6910 Rentals					5,895.50
6920 Contributions and Donations from Private Sources					750.00
6941 Regular Day School Tuition					6,465.00
6962 Other Services Provided Other Pennsylvania LEAs					14,733.80
6991 Refunds of a Prior Year Expenditure					82,823.20
6992 Energy Efficiency Revenues and Incentives					2,130.19
6999 Other Revenues Not Specified Above					18,441.02
6000 Total Revenue from Local Sources	\$114,258.52	\$17,159.53			\$9,129,492.43
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					9,958,875.31
7112 Basic Education Funding-Social Security					551,792.20
7160 Tuition for Orphans Subsidy					84,532.95
7220 Vocational Education					90,116.38
7240 Driver Education - Student					1,015.00
7271 Special Education funds for School-Aged Pupils					1,598,133.66
7272 Early Intervention					166,553.11
7291 Educational Assistance Program (Tutoring)					2,102.75
7292 Pre-K Counts					696,960.25
7311 Pupil Transportation Subsidy					752,321.24
7312 Nonpublic and Charter School Pupil Transportation Subsidy					26,565.00
7330 Health Services (Medical, Dental, Nurse, Act 25)					31,933.50
7340 State Property Tax Reduction Allocation					617,859.61
7362 School Mental Health & Safety and Security Grants					50,754.29
7369 Other Safe School Grants					14,119.68
7505 Ready to Learn Block Grant					308,378.00

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:05 AM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
7000 Revenue from State Sources						
7509 Supplemental Equipment Grants	10,749.08					
7820 State Share of Retirement Contributions	2,690,582.91					
7000 Total Revenue from State Sources	\$17,653,344.92					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	550,106.63					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,890.16					
8517 Title IV - 21st Century Schools	44,580.00					
8521 Vocational Education - Operating Expenditures	19,267.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	381,092.63					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,124,493.88					
8751 ARP ESSER Learning Loss	63,615.89					
8752 ARP ESSER Summer Programs	14,243.41					
8753 ARP ESSER Afterschool Programs	17,550.55					
8754 ARP ESSER Homeless Children and Youth Funds	4,395.81					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	209,927.38					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,443.51					
8830 Medical Assistance Reimbursements (Access) - Early Intervention	22,666.76					
8000 Total Revenue from Federal Sources	\$3,525,273.61					
9000 Other Financing Sources						
9220 Leases and Other Right-to-Use Arrangements	175,774.00					
9310 General Fund Transfers						
9400 Sale of or Compensation for Loss of Fixed Assets	261,864.40					
9000 Total Other Financing Sources	\$437,638.40					
Total From All Sources	\$30,614,331.31					

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:05 AM

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7509 Supplemental Equipment Grants					10,749.08
7820 State Share of Retirement Contributions					2,690,582.91
7000 Total Revenue from State Sources					\$17,653,344.92
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					550,106.63
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					65,890.16
8517 Title IV - 21st Century Schools					44,580.00
8521 Vocational Education - Operating Expenditures					19,267.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					381,092.63
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					2,124,493.88
8751 ARP ESSER Learning Loss					63,615.89
8752 ARP ESSER Summer Programs					14,243.41
8753 ARP ESSER Afterschool Programs					17,550.55
8754 ARP ESSER Homeless Children and Youth Funds					4,395.81
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					209,927.38
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					7,443.51
8830 Medical Assistance Reimbursements (Access) - Early Intervention					22,666.76
8000 Total Revenue from Federal Sources					\$3,525,273.61
9000 Other Financing Sources					
9220 Leases and Other Right-to-Use Arrangements					175,774.00
9310 General Fund Transfers	611,864.40				611,864.40
9400 Sale of or Compensation for Loss of Fixed Assets					261,864.40
9000 Total Other Financing Sources	\$611,864.40				\$1,049,502.80
Total From All Sources	\$726,122.92	\$17,159.53			\$31,357,613.76

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:08 AM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690. 1850) (31)</u>
Revenue from Local Sources	8,998,074.38					
Revenue from State Sources	17,653,344.92					
Revenue from Federal Sources	3,525,273.61					
Other Financing Sources	437,638.40					
Total From All Sources	\$30,614,331.31					

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:08 AM

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	114,258.52	17,159.53			9,129,492.43
Revenue from State Sources					17,653,344.92
Revenue from Federal Sources					3,525,273.61
Other Financing Sources	611,864.40				1,049,502.80
Total From All Sources	\$726,122.92	\$17,159.53			\$31,357,613.76

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:11 AM

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	10,865,575.18				
1200 Special Programs - Elementary / Secondary	3,419,150.54				
1300 Vocational Education	1,079,108.58				
1400 Other Instructional Programs - Elementary / Secondary	400,876.76				
1500 Nonpublic School Programs	13,185.26				
1800 Pre-Kindergarten	780,502.58				
Total Instruction	\$16,558,398.90				
2000 <u>Support Services</u>					
2100 Support Services - Students	1,106,912.86				
2200 Support Services - Instructional Staff	2,336,874.09				
2300 Support Services - Administration	1,660,101.38				
2400 Support Services - Pupil Health	379,946.91				
2500 Support Services - Business	583,172.89				
2600 Operation and Maintenance of Plant Services	2,581,387.75				
2700 Student Transportation Services	1,360,154.79				
2800 Support Services - Central	10,901.38				
2900 Other Support Services	6,413.41				
Total Support Services	\$10,025,865.46				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	648,601.26				
3300 Community Services	14,288.99				
3400 Scholarships and Awards	4,908.38				
Total Operation of Non-Instructional Services	\$667,798.63				
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4200 Existing Site Improvement Services	161,300.00				
4500 Building Acquisition and Construction Services - Original and Additional	379,358.42				
4600 Existing Building Improvement Services	712,397.00				
Total Facilities Acquisition, Construction and Improvement Services	\$1,253,055.42				
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	141,862.63				
5200 Interfund Transfers - Out	611,864.40				
Total Other Expenditures and Financing Uses	\$753,727.03				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$29,258,845.44				

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:11 AM

	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
1800 Pre-Kindergarten					
Total Instruction					
2000 <u>Support Services</u>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business			500.00		
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services			\$500.00		
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities					
3300 Community Services					
3400 Scholarships and Awards					
Total Operation of Non-Instructional Services					
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>					
4200 Existing Site Improvement Services			1,622,015.99		
4500 Building Acquisition and Construction Services - Original and Additional		95.49			
4600 Existing Building Improvement Services		234,145.98	2,541,093.23		
Total Facilities Acquisition, Construction and Improvement Services		\$234,241.47	\$4,163,109.22		
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses					
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$234,241.47	\$4,163,609.22		

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:11 AM

	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	10,865,575.18
1200 Special Programs - Elementary / Secondary	3,419,150.54
1300 Vocational Education	1,079,108.58
1400 Other Instructional Programs - Elementary / Secondary	400,876.76
1500 Nonpublic School Programs	13,185.26
1800 Pre-Kindergarten	780,502.58
Total Instruction	\$16,558,398.90
2000 <u>Support Services</u>	
2100 Support Services - Students	1,106,912.86
2200 Support Services - Instructional Staff	2,336,874.09
2300 Support Services - Administration	1,660,101.38
2400 Support Services - Pupil Health	379,946.91
2500 Support Services - Business	583,672.89
2600 Operation and Maintenance of Plant Services	2,581,387.75
2700 Student Transportation Services	1,360,154.79
2800 Support Services - Central	10,901.38
2900 Other Support Services	6,413.41
Total Support Services	\$10,026,365.46
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	648,601.26
3300 Community Services	14,288.99
3400 Scholarships and Awards	4,908.38
Total Operation of Non-Instructional Services	\$667,798.63
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4200 Existing Site Improvement Services	1,783,315.99
4500 Building Acquisition and Construction Services - Original and Additional	379,453.91
4600 Existing Building Improvement Services	3,487,636.21
Total Facilities Acquisition, Construction and Improvement Services	\$5,650,406.11
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	141,862.63
5200 Interfund Transfers - Out	611,864.40
Total Other Expenditures and Financing Uses	\$753,727.03
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$33,656,696.13

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:21 AM

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	12,091,644.00
	Total Federally Funded salaries subject to PSERS withholding	804,998.94

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	528,778.48
	Expenditures Funded with Carry over Title I Funds	35,473.32
Total	Title I Expenditure Data	\$564,251.80

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	44,580.00
	Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

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

1 .	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	2,963,238.31
2 .	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	432,614.68
2A.	<u>Current Special Education Expenditures within Sub-Function 2100</u> This data should also be included in line 2 above. See list of exclusions in the note below.	212,641.25
2B.	<u>Current Special Education Expenditures within Sub-Function 2200</u> This data should also be included in line 2 above. See list of exclusions in the note below.	141,985.99
2C.	<u>Current Special Education Expenditures within Sub-Function 2700</u> This data should also be included in line 2 above. See list of exclusions in the note below.	77,987.44
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> 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	No Self Insurance data to report			
	211 Medical Insurance	2,325,094.36	176,413.68	2,501,508.04
	212 Dental Insurance	74,461.17	6,129.30	80,590.47
	215 Eye Care Insurance	14,592.71	993.60	15,586.31
	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	\$2,414,148.24	\$183,536.58	\$2,597,684.82
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance	19,073.38		19,073.38
	212 Dental Insurance			
	215 Eye Care Insurance	99.36		99.36
	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	\$19,172.74		\$19,172.74
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		\$2,433,320.98	\$183,536.58	\$2,616,857.56

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:26 AM

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	93,335.39	496,279.61	589,615.00	112,759.89	609,608.18	722,368.07
2140 Psychological Services	32,370.85	172,121.15	204,492.00	33,150.20	179,218.29	212,368.49
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	24,020.27	127,719.73	151,740.00	26,833.72	145,069.82	171,903.54
2260 Instruction and Curriculum Development Services	137,707.00		137,707.00	141,985.99		141,985.99
2350 Legal and Accounting Services	412.50	43,882.50	44,295.00	214.50	39,036.06	39,250.56
2420 Medical Services	18,979.72	100,918.28	119,898.00	20,501.46	110,835.99	131,337.45
2440 Nursing Services	35,048.80	186,360.20	221,409.00	38,353.75	207,349.96	245,703.71
2700 Student Transportation Services	124,445.96	1,078,815.04	1,203,261.00	77,987.44	1,282,167.35	1,360,154.79
Total	\$466,320.49	\$2,206,096.51	\$2,672,417.00	\$451,786.95	\$2,573,285.65	\$3,025,072.60

LEA : 108078003 Tyrone Area SD

(PRINCIPAL AMOUNTS ONLY)								
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	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		5,075,000.00		62,290.00			38,232,766.00	43,370,056.00
2. Additional Debt Incurred During Year				175,774.00			1,228,000.00	1,403,774.00
3. Retirements and Repayments				32,150.00			398,919.00	431,069.00
4. Debt at End of Fiscal Year		5,075,000.00		205,914.00			39,061,847.00	44,342,761.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		5,075,000.00		205,914.00			39,061,847.00	44,342,761.00
7. Current Portion P&I - Due within 1 year		329,908.75		124,544.00				454,452.75
8. Interest Paid during current fiscal year		109,711.63						109,711.63

(PRINCIPAL AMOUNTS ONLY)								
<u>PROPRIETARY FUNDS</u>	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							808,826.00	808,826.00
2. Additional Debt Incurred During Year							30,574.00	30,574.00
3. Retirements and Repayments							12,000.00	12,000.00
4. Debt at End of Fiscal Year							827,400.00	827,400.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							827,400.00	827,400.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

LEA : 108078003 Tyrone Area SD

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			109,711.63	109,711.63	
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	32,151.00			32,151.00	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$32,151.00		\$109,711.63	\$141,862.63	

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						

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:28 AM

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	05/2022	5,075,000.00			5,075,000.00	329,908.75	109,711.63
Leases and Other Right to Use Arrangements		62,290.00	175,774.00	32,150.00	205,914.00	124,544.00	
Compensated Absences		657,766.00		49,919.00	607,847.00		
Net Pension Liability		33,197,000.00	1,228,000.00		34,425,000.00		
Other Post-Employment Benefits (OPEB)		4,378,000.00		349,000.00	4,029,000.00		
Totals for Debt Entered:		\$43,370,056.00	\$1,403,774.00	\$431,069.00	\$44,342,761.00	\$454,452.75	\$109,711.63

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		
Other Post-Employment Benefits (OPEB)		44,000.00		12,000.00	32,000.00		
Net Pension Liability		757,000.00	29,000.00		786,000.00		
Compensated Absences		7,826.00	1,574.00		9,400.00		
Totals for Debt Entered:		\$808,826.00	\$30,574.00	\$12,000.00	\$827,400.00		

LEA : 108078003 Tyrone Area SD

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	1,454,518.47
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$1,454,518.47

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	3,508.28		3,508.28
4 Residential Treatment Facilities			
5 Other Local Education Agencies	16,684.61	34,118.09	50,802.70
6 Brick and Mortar Charter Schools	140,781.20	86,231.98	227,013.18
7 Cyber Charter Schools	416,400.78	222,979.98	639,380.76
8 Career and Technology Centers	415,923.72		415,923.72
9 Approved Private Schools	80,296.23		80,296.23
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	8,536.80	29,056.80	37,593.60
Section 2 Total	\$1,082,131.62	\$372,386.85	\$1,454,518.47

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:32 AM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		<u>Total</u>
100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	43,561.52
Total Personnel Services – Salaries		\$43,561.52
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	19,484.98
220	Social Security Contributions	2,436.19
230	PSERS Retirement Contributions	5,688.83
Total Personnel Services – Employee Benefits		\$27,610.00
500	<u>Other Purchased Services</u>	
570	Food Service Management	1,134,869.59
Total Other Purchased Services		\$1,134,869.59
600	<u>Supplies</u>	
610	General Supplies	24,301.86
630	Food	65,875.04
650	Supplies & Fees – Technology Related	2,980.00
Total Supplies		\$93,156.90
700	<u>Property</u>	
740	Depreciation	19,227.99
Total Property		\$19,227.99
Total 3000 Operation of Non-Instructional Services		\$1,318,426.00

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:32 AM

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			1,750.00	43,561.52
Total Personnel Services – Salaries			\$1,750.00	\$43,561.52
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				19,484.98
220 Social Security Contributions			133.87	2,436.19
230 PSERS Retirement Contributions				5,688.83
Total Personnel Services – Employee Benefits			\$133.87	\$27,610.00
500 <u>Other Purchased Services</u>				
570 Food Service Management				1,134,869.59
Total Other Purchased Services				\$1,134,869.59
600 <u>Supplies</u>				
610 General Supplies				24,301.86
630 Food				65,875.04
650 Supplies & Fees – Technology Related				2,980.00
Total Supplies				\$93,156.90
700 <u>Property</u>				
740 Depreciation				19,227.99
Total Property				\$19,227.99
Total 3100 Food Services			\$1,883.87	\$1,318,426.00

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:34 AM

Child Care Operations Fund (52)

3000 Operation of Non-Instructional Services		<u>Total</u>
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries	224,230.39	
Total Personnel Services – Salaries		\$224,230.39
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider	3.90	
220 Social Security Contributions	17,153.62	
230 PSERS Retirement Contributions	28,658.11	
Total Personnel Services – Employee Benefits		\$45,815.63
300 <u>Purchased Professional and Technical Services</u>		
330 Other Professional Services	925.00	
Total Purchased Professional and Technical Services		\$925.00
500 <u>Other Purchased Services</u>		
542 Public Relations Related to Federal Grant Awards	746.50	
580 Travel	824.73	
Total Other Purchased Services		\$1,571.23
600 <u>Supplies</u>		
610 General Supplies	12,717.02	
Total Supplies		\$12,717.02
Total 3000 Operation of Non-Instructional Services		\$285,259.27

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:34 AM

Child Care Operations Fund (52)

3300 Community Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			21,280.55	224,230.39
Total Personnel Services – Salaries			\$21,280.55	\$224,230.39
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3.90
220 Social Security Contributions			1,627.96	17,153.62
230 PSERS Retirement Contributions				28,658.11
Total Personnel Services – Employee Benefits			\$1,627.96	\$45,815.63
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				925.00
Total Purchased Professional and Technical Services				\$925.00
500 <u>Other Purchased Services</u>				
542 Public Relations Related to Federal Grant Awards			746.50	746.50
580 Travel				824.73
Total Other Purchased Services			\$746.50	\$1,571.23
600 <u>Supplies</u>				
610 General Supplies			6,415.00	12,717.02
Total Supplies			\$6,415.00	\$12,717.02
Total 3300 Community Services			\$30,070.01	\$285,259.27

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,318,426.00				1,318,426.00
3300 Community Services		285,259.27			285,259.27
Total Operation of Non-Instructional Services	\$1,318,426.00	\$285,259.27			\$1,603,685.27
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,318,426.00	\$285,259.27			\$1,603,685.27

LEA : 108078003 Tyrone Area SD

Printed 12/6/2023 11:47:42 AM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Tyrone Area El Sch	7614	2,499.14	476.67	9,128.32	1,741.08	1,563.72	859.35	16,268.28	
	Tyrone Area HS	949	2,637.42	696.92	9,633.39	2,545.55	681.38	922.74	17,117.40	
	Tyrone Area MS	7518	1,749.85	254.59	6,391.47	929.90	558.49	68.20	9,952.50	
Total			6,886.41	1,428.18	25,153.18	5,216.53	2,803.59	1,850.29	43,338.18	