

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

County : Beaver
AUN Number : 127041503
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending

6/30/2025

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.

Dr. Danna M. Nugent
Chief School Administrator Signature

12/19/25
Date

Heidi Ellenwood
Board Secretary Signature

12/19/25
Date

Gary Ceccarelli

(724)843-3420 Ext :1203

Contact Person

Contact Person Telephone Number

ceccarellig@tigerweb.org

(724)843-2360

Contact Person E-mail Address

Contact Person Fax Number

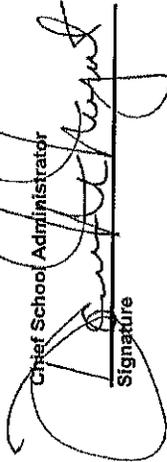
Audit Certification
Annual Financial Report:
For Fiscal Year Ending 6/30/2025
(Pursuant to PA School Code Section 218(b))

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

Audit Certification Due:
12/31/2025

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.



Signature

Chief School Administrator

10-29-25

Date

Board Secretary



Signature

10-29-25

Date

Gary Ceccarelli

Contact Person

ceccarellig@tigenweb.org

Contact Person E-mail Address

(724)843-3420

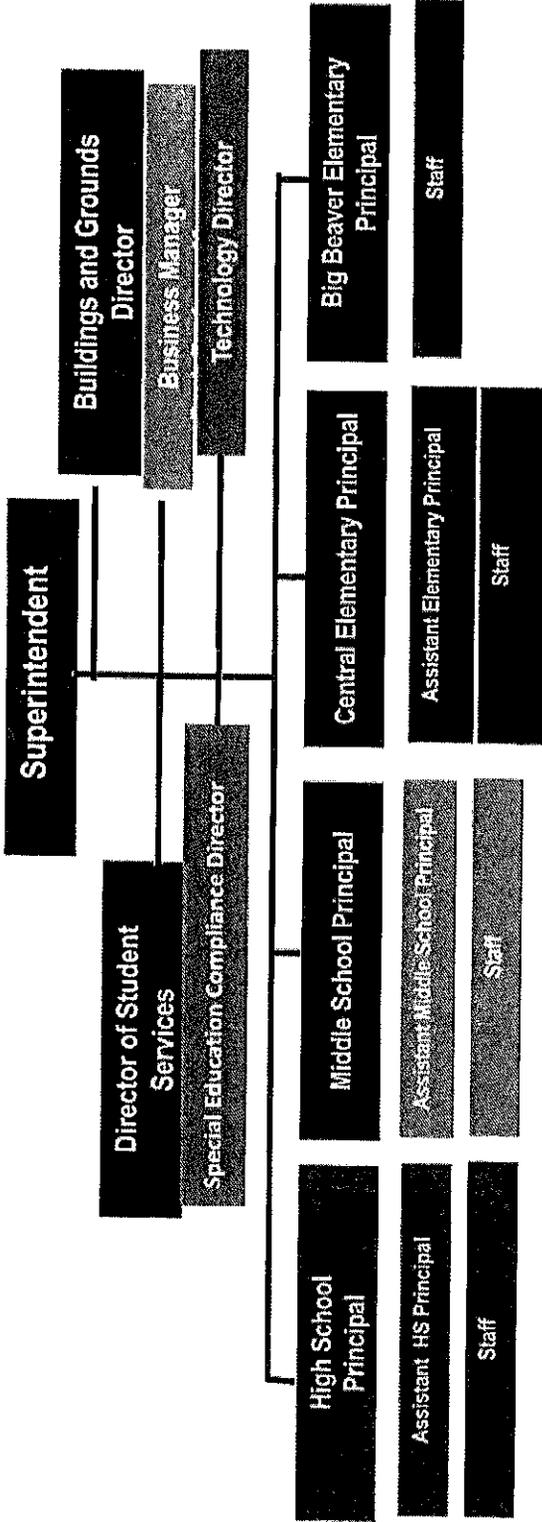
Contact Person Telephone Number

Ext : 1203

(724)843-2360

Contact Person Fax Number

District Organizational Chart



**BIG BEAVER FALLS
AREA
SCHOOL DISTRICT**

SECTION: FINANCES

TITLE: GASB STATEMENT 34

ADOPTED: August 16, 2001

REVISED: January 16, 2003

<p>1. Purpose SC 613</p>	<p>622. GASB STATEMENT 34</p>
<p>2. Authority SC 218</p>	<p>The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.</p>
<p>3. Delegation of Responsibility</p>	<p>The primary objectives of implementing the GASB Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.</p>
	<p>Participation of the school district in any such activity shall be in accordance with Board policy.</p>
	<p>The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Business Manager.</p>
	<p>The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board.</p>
	<p>The Superintendent shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.</p>
	<p>Prior to submission of the MD&A for Board approval, the district's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information".</p>

FIXED ASSET INVENTORY VALUATION

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

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

- A. **Buildings**- The buildings are valued as a unit-in-place for cost accounting and insurance valuation purposes reflecting specific data elements relating to dates of construction or acquisition, original cost allocation, square footage, useful life, and reproduction cost new. Building component classifications are comprised of General construction, Plumbing, Heating / Air Conditioning/ Ventilating, Electrical, Sprinkler System, Roofing and Fixed Equipment Allocations.
- B. **Site Improvements Optional (Insurable and Uninsurable Land Improvements)**- The site improvements consist of: Lighting, Fencing, Signs, Parking Lots, Playground Equipment, Sidewalks, Curbs, All Weather Track, Property in the Open, Press Box, Score Boards, Bleachers, Restrooms, Concessions, Storage, Etc.

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

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

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

Accountable Assets, Inc.

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

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

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

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

Notes:

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$218,778.00 REP Fund 51, Prior Year AFR, Net Position - End of Year: \$282,252.00	63,474 was a restatement of the beginning net position due to the District adopting GASB Statement No. 101 Compensated Absences
30550	Revenue Detail: Tax Revenue Data must be reported consistently for current and prior year. Correct the data or enter a justification. 6120, Current AFR Rev Detail: \$0.00 6120, Prior AFR Rev Detail: \$13,168.16	Big Beaver Falls does not levy per capita tax any longer
30625	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6120, Current AFR Rev Detail: \$0.00 6120, Prior AFR Rev Detail: \$13,168.16	Big Beaver Falls does not levy per capita tax any longer
50380	CESE: The amount reported on Line 1 of the CESE exceeds the Governmental Fund special education expenditures in Function 1200. Please correct or provide a justification.	We allocated a percentage of non-1200 functions within the 1000 accounts to be designated as special education expenditures based on the proportion of special education students to the whole student population.

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	18,203,702				
0110 Investments					
0120 Taxes Receivable	5,697,949				
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	1,540,537				
0143 Federal Revenue Receivable	925,102				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	16,175				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$26,383,465				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$26,383,465				

Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents					
0110 Investments					
0120 Taxes Receivable					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					

Total Assets

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources

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

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	18,203,702
0110 Investments	
0120 Taxes Receivable	5,697,949
0130 Due From Other Funds	
0141 Due From Other Governments	
0142 State Revenue Receivable	1,540,537
0143 Federal Revenue Receivable	925,102
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	16,175
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	

Total Assets

\$26,383,465

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources

\$26,383,465

Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	<u>Student Sponsored</u> <u>Activity Fund</u> (21)	<u>Public Purpose Trust</u> (27)	<u>Other Compt Approved</u> (28)	<u>Athletic / Activity</u> (29)
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds	451,892				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	180,452				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	3,724,466				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	5,491,028				
0490 Other Current Liabilities					
Total Liabilities	\$9,847,838				
Fund Balances					
0950 Deferred Inflows of Resources					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	13,551,987				
0850 Unassigned Fund Balance	2,983,640				
Total Fund Balances	\$16,535,627				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$26,383,465				

Amounts Expressed in Whole Dollars

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

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

- 0400 Due to Other Funds
- 0411 Due to Other Governments
- 0412 Due to Primary Government
- 0413 Due to Component Unit
- 0420 Accounts Payable
- 0430 Contracts Payable
- 0440 Current Portion of Long-Term Debt
- 0450 Short-Term Payables
- 0461 Accrued Salaries and Benefits
- 0462 Payroll Deductions and Withholding
- 0480 Unearned Revenues
- 0490 Other Current Liabilities

Total Liabilities

0950 Deferred Inflows of Resources

Fund Balances

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

Total Fund Balances

Total Liabilities, Deferred Inflows Of Resources And Fund Balances

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances	
Liabilities	
0400 Due to Other Funds	451,892
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	180,452
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	3,724,466
0462 Payroll Deductions and Withholding	
0480 Unearned Revenues	5,491,028
0490 Other Current Liabilities	
Total Liabilities	\$9,847,838
Fund Balances	
0950 Deferred Inflows of Resources	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	13,551,987
0850 Unassigned Fund Balance	2,983,640
Total Fund Balances	\$16,535,627
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$26,383,465

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	9,730,014				
7000 Revenue from State Sources	28,449,509				
8000 Revenue from Federal Sources	3,487,780				
Total Revenues	\$41,667,303				
Expenditures					
1000 Instruction	23,066,387				
2000 Support Services	12,739,188				
3000 Operation of Non-Instructional Services	786,994				
4000 Facilities Acquisition, Construction and Improvement Services	94,304				
5110 Debt Service	1,941,600				
5130 Refund of Prior Year Revenues / Receipts	15,247				
5140 Leases and Other Right-to-Use Arrangements	32,214				
Total Expenditures	\$38,675,934				
Excess (Deficiency) Of Revenues Over Expenditures	\$2,991,369				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service -- Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers -- Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars

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

Revenues

6000 Revenue from Local Sources
 7000 Revenue from State Sources
 8000 Revenue from Federal Sources

Total Revenues

Expenditures

1000 Instruction
 2000 Support Services
 3000 Operation of Non-Instructional Services
 4000 Facilities Acquisition, Construction and Improvement Services
 5110 Debt Service

5130 Refund of Prior Year Revenues / Receipts

5140 Leases and Other Right-to-Use Arrangements

Total Expenditures

Excess (Deficiency) Of Revenues Over Expenditures

Other Financing Sources (Uses)

9110 Face Value of Bonds Issued
 9120 Proceeds from Refunding of Bonds
 9130 Bond Premiums
 9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements
 9300 Interfund Transfers - IN
 9400 Sale of or Compensation for Loss of Fixed Assets
 9710 Transfers from Component Units
 9720 Transfers from Primary Governments
 9910 Other Financing Sources Not Listed in the 9000 Series
 9990 Insurance Recoveries
 5120 Debt Service - Refunded Bonds
 5150 Bond Discounts
 5200 Interfund Transfers - Out
 5300 Transfers Out to Component Units/Primary Governments

Total Other Financing Sources (Uses)

	Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues		
6000 Revenue from Local Sources	9,730,014	
7000 Revenue from State Sources	28,449,509	
8000 Revenue from Federal Sources	3,487,780	
Total Revenues	\$41,667,303	
Expenditures		
1000 Instruction	23,066,387	
2000 Support Services	12,739,188	
3000 Operation of Non-Instructional Services	786,994	
4000 Facilities Acquisition, Construction and Improvement Services	94,304	
5110 Debt Service	1,941,600	
5130 Refund of Prior Year Revenues / Receipts	15,247	
5140 Leases and Other Right-to-Use Arrangements	32,214	
Total Expenditures	\$38,675,934	
Excess (Deficiency) Of Revenues Over Expenditures	\$2,991,369	
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

Special And Extraordinary Items	General Fund	Student Sponsored Activity Fund	Public Purpose Trust	Other Compt Approved	Athletic / Activity
	(10)	(21)	(27)	(28)	(29)
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					

Net Change In Fund Balances	\$2,991,369				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	13,544,258				
Fund Balance - End Of Year	\$16,535,627				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690)</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>
Special And Extraordinary Items					
9920 Special Items – Gains	1850				
9930 Extraordinary Items – Gains	(31)				
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances					
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year					
Fund Balance - End Of Year					

Amounts Expressed in Whole Dollars	<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	\$2,991,369
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	13,544,258
Fund Balance - End Of Year	\$16,535,627

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	729,687			729,687	
0110 Investments					
0130 Due From Other Funds	451,892			451,892	
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable	33			33	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	19,350			19,350	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$1,200,962			\$1,200,962	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	455,963			455,963	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$455,963			\$455,963	
0910 Deferred Outflows of Resources	171,515			171,515	
Total Assets And Deferred Outflows Of Resources	\$1,828,440			\$1,828,440	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	14,515			14,515	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt	140,750			140,750	
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Current Liabilities	\$155,265			\$155,265	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use Obligations					
0540 Accumulated Compensated Absences	80,396			80,396	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)	95,168			95,168	
0570 Net Pension Liability	881,905			881,905	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$1,057,469			\$1,057,469	
Total Liabilities	\$1,212,734			\$1,212,734	
0950 Deferred Inflows of Resources	50,317			50,317	
Net Position					
0791 Net Investment in Capital Assets	455,963			455,963	
0008 Restricted Net Position (0792 - 0798)					
0799 Unrestricted Net Position	109,426			109,426	
Total Net Position	\$565,389			\$565,389	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$1,828,440			\$1,828,440	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Operating Revenues					
6600 Food Service Revenue	163,247			163,247	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$163,247			\$163,247	
Operating Expenses					
100 Personnel Services – Salaries	471,912			471,912	
200 Personnel Services – Employee Benefits	147,960			147,960	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	27,295			27,295	
500 Other Purchased Services	724,315			724,315	
600 Supplies	102,548			102,548	
740 Depreciation	48,029			48,029	
770 Amortization Expense					
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures	114			114	
Total Operating Expenses	\$1,522,173			\$1,522,173	
Operating Income (Loss)	(\$1,358,926)			(\$1,358,926)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	55,557			55,557	
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	142,155			142,155	
8000 Revenue from Federal Sources	1,507,825			1,507,825	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,705,537			\$1,705,537	
Income (Loss) Before Contributions And Transfers	\$346,611			\$346,611	

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (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	\$346,611			\$346,611	
0002 Net Position - Beginning of Fiscal Year	218,778			218,778	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$565,389			\$565,389	

Amounts Expressed in Whole Dollars

	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>
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Cash Flows From Operating Activities

0011 Cash Receipts From Users	163,247			163,247
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	952,210			952,210
0016 Cash Payments For Insurance Claims				
0017 Cash Payments To Suppliers For Goods and Services	857,971			857,971
0018 Cash Payments For Other Operating Expenses	114			114
Net Cash Provided By (Used For) Operating Activities	(\$1,647,048)			(\$1,647,048)

Cash Flows From Non-Capital Financing Activities

0021 Receipts From Local Sources - 6000				
0022 Receipts From State Sources - 7000	142,155			142,155
0023 Receipts From Federal Sources -8000	1,508,092			1,508,092
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	\$1,650,247			\$1,650,247

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	(\$125,253)			(\$125,253)

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	55,557			55,557

0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

\$55,557

\$55,557

	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows	(66,497)			(66,497)	
0004 Cash and Cash Equivalents Beginning of Year	796,184			796,184	
Cash and Cash Equivalents at Year End	\$729,687			\$729,687	

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

0005 Operating Income (Loss) per REP	(1,358,926)			(1,358,926)	
Adjustments					
0051 Depreciation and Net Amortization	48,029			48,029	
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)	(302)			(302)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	46,884			46,884	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(3,511)			(3,511)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)	(146,062)			(146,062)	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	(10,804)			(10,804)	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(223,875)			(223,875)	
0067 Deferred Inflows (0950)	1,518			1,518	

Total Adjustments

	(\$288,123)			(\$288,123)	
Cash Provided By (Used for) Total	(\$1,647,049)			(\$1,647,049)	

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	<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>Pension Trust</u>	<u>Student Activity Custodial</u>
	(71)	(72)	(73)	(81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents				53,163
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				\$53,163
0910 Deferred Outflows of Resources				\$53,163
Total Assets And Deferred Outflows Of Resources				

Amounts Expressed in Whole Dollars	<u>Other Custodial</u> (89)	<u>Fiduciary Component Units</u> (98)	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources			
Assets			
0100 Cash and Cash Equivalents			53,163
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			\$53,163
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources			\$53,163

Amounts Expressed in Whole Dollars

Private Purpose Trust (71) Investment Trust (72) Pension Trust (73) Student Activity Custodial (81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

- 0400 Due to Other Funds
- 0410 Due to Other Governments, Primary Government and Component Units
- 0420 Accounts Payable
- 0430 Contracts Payable
- 0450 Short-Term Payables
- 0460 Payroll Accruals and Withholdings
- 0480 Unearned Revenues
- 0490 Other Current Liabilities

Total Liabilities

0950 Deferred Inflows of Resources

Net Position

- 0791 Net Investment in Capital Assets
- 0009 Restricted Net Position (0792 - 0798)
- 0799 Unrestricted Net Position

Total Net Position

Total Liabilities, Deferred Inflows Of Resources And Net Position

53,163
\$53,163
\$53,163

Amounts Expressed in Whole Dollars	<u>Other Custodial</u>	<u>Fiduciary Component Units</u>	<u>Total Fiduciary Funds</u>
	(89)	(98)	
Liabilities, Deferred Inflows Of Resources And Net Position			
Liabilities			
0400 Due to Other Funds			
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			53,163
0009 Restricted Net Position (0792 - 0798)			\$53,163
0799 Unrestricted Net Position			\$53,163
Total Net Position			
Total Liabilities, Deferred Inflows Of Resources And Net Position			

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						
0095 Net Investment Earnings						
0092 Other Additions				118,911		
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				128,264		
Change in Net Position				(\$9,353)		
0006 Net Position – Beginning of Fiscal Year				62,516		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$53,163		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	
0095 Net Investment Earnings	
0092 Other Additions	118,911
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	128,264
Change in Net Position	(\$9,353)
0006 Net Position – Beginning of Fiscal Year	62,516
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$53,163

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	5,821,535.38			5,821,535.38
6113 Public Utility Realty Taxes	7,742.21			7,742.21
6114 Payments in Lieu of Current Taxes - State / Local	70,672.75			70,672.75
6143 Current Act 511 Local Services Taxes	23,755.17			23,755.17
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	5,542.88			5,542.88
6151 Current Act 511 Earned Income Taxes	1,271,557.70			1,271,557.70
6153 Current Act 511 Real Estate Transfer Taxes	187,797.43			187,797.43
6157 Current Act 511 Mercantile Taxes	113,588.32			113,588.32
6411 Delinquent Real Estate Taxes	65,835.43			65,835.43
6412 Delinquent Interim Real Estate Taxes	921,652.17			921,652.17
6451 Delinquent Act 511 Earned Income Taxes	33,172.05			33,172.05
6500 Earnings on Investments	795,560.71			
6700 Revenues from LEA Activities	32,686.00			
6832 Federal IDEA Revenue Received as Pass Through	375,540.76			
6941 Regular Day School Tuition	3,375.00			
TOTAL Revenue from Local Sources	\$9,730,013.96			\$8,522,851.49

	<u>Revenue Reported In Current Year</u>
Revenue from State Sources	
7111 Basic Education Funding-Formula	15,954,188.01
7140 Charter Schools	166,615.71
7160 Tuition for Orphans Subsidy	11,295.72
7240 Driver Education - Student	350.00
7271 Special Education funds for School-Aged Pupils	2,286,034.01
7292 Pre-K Counts	420,000.00
7299 Program Revenues Not Listed Previously in the 7200 Series	173.65
7311 Pupil Transportation Subsidy	1,284,627.77
7312 Nonpublic and Charter School Pupil Transportation Subsidy	49,280.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	391,952.43
7331 State Reimbursement for Health Services	22,772.30
7332 Feminine Hygiene Product Funding	2,833.25
7340 State Property Tax Reduction Allocation	1,494,493.29
7362 School Mental Health & Safety and Security Grants	209,094.06
7531 Ready to Learn-Foundation	384,341.00
7532 Ready to Learn-Adequacy Supplement	1,280,515.42
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,000.00
7810 State Share of Social Security and Medicare Taxes	713,619.75
7820 State Share of Retirement Contributions	3,767,322.53
TOTAL Revenue from State Sources	\$28,449,508.90

	<u>Revenue Reported In Current Year</u>
<u>Revenue from Federal Sources</u>	
8110 Payments for Federally Impacted Areas	21,766.00
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,150,474.69
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	85,366.92
8517 Title IV - 21st Century Schools	1,524,575.97
8732 ARRA - Qualified School Construction Bonds (QSCB)	74,929.11
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	62,749.30
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	445,863.53
8751 ARP ESSER Learning Loss	18,610.78
8752 ARP ESSER Summer Programs	5,097.63
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,579.52
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	27,776.42
TOTAL Revenue from Federal Sources	\$3,487,779.87
TOTAL FROM ALL SOURCES	\$8,522,851.49

	<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	5,821,535.38					
6113 Public Utility Realty Taxes	7,742.21					
6114 Payments in Lieu of Current Taxes - State / Local	70,672.75					
6143 Current Act 511 Local Services Taxes	23,755.17					
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	5,542.88					
6151 Current Act 511 Earned Income Taxes	1,271,557.70					
6153 Current Act 511 Real Estate Transfer Taxes	187,797.43					
6157 Current Act 511 Mercantile Taxes	113,588.32					
6411 Delinquent Real Estate Taxes	65,835.43					
6412 Delinquent Interim Real Estate Taxes	921,652.17					
6451 Delinquent Act 511 Earned Income Taxes	33,172.05					
6500 Earnings on Investments	795,560.71					
6700 Revenues from LEA Activities	32,686.00					
6832 Federal IDEA Revenue Received as Pass Through	375,540.76					
6941 Regular Day School Tuition	3,375.00					
6000 Total Revenue from Local Sources	\$9,730,013.96					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	15,954,188.01					
7140 Charter Schools	166,615.71					
7160 Tuition for Orphans Subsidy	11,295.72					
7240 Driver Education - Student	350.00					
7271 Special Education funds for School-Aged Pupils	2,286,034.01					
7292 Pre-K Counts	420,000.00					
7299 Program Revenues Not Listed Previously in the 7200 Series	173.65					
7311 Pupil Transportation Subsidy	1,284,627.77					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	49,280.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	391,952.43					
7331 State Reimbursement for Health Services	22,772.30					
7332 Feminine Hygiene Product Funding	2,833.25					
7340 State Property Tax Reduction Allocation	1,494,493.29					
7362 School Mental Health & Safety and Security Grants	209,094.06					
7531 Ready to Learn-Foundation	384,341.00					
7532 Ready to Learn-Adequacy Supplement	1,280,515.42					
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,000.00					
7810 State Share of Social Security and Medicare Taxes	713,619.75					

	<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					5,821,535.38
6113 Public Utility Realty Taxes					7,742.21
6114 Payments in Lieu of Current Taxes - State / Local					70,672.75
6143 Current Act 511 Local Services Taxes					23,755.17
6146 Current Act 511 Mechanical Device Taxes - Flat Rate					5,542.88
6151 Current Act 511 Earned Income Taxes					1,271,557.70
6153 Current Act 511 Real Estate Transfer Taxes					187,797.43
6157 Current Act 511 Mercantile Taxes					113,588.32
6411 Delinquent Real Estate Taxes					65,835.43
6412 Delinquent Interim Real Estate Taxes					921,652.17
6451 Delinquent Act 511 Earned Income Taxes					33,172.05
6500 Earnings on Investments					795,560.71
6700 Revenues from LEA Activities					32,686.00
6832 Federal IDEA Revenue Received as Pass Through					375,540.76
6941 Regular Day School Tuition					3,375.00
6000 Total Revenue from Local Sources					\$9,730,013.96
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					15,954,188.01
7140 Charter Schools					166,615.71
7160 Tuition for Orphans Subsidy					11,295.72
7240 Driver Education - Student					350.00
7271 Special Education funds for School-Aged Pupils					2,286,034.01
7292 Pre-K Counts					420,000.00
7299 Program Revenues Not Listed Previously in the 7200 Series					173.65
7311 Pupil Transportation Subsidy					1,284,627.77
7312 Nonpublic and Charter School Pupil Transportation Subsidy					49,280.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					391,952.43
7331 State Reimbursement for Health Services					22,772.30
7332 Feminine Hygiene Product Funding					2,833.25
7340 State Property Tax Reduction Allocation					1,494,493.29
7362 School Mental Health & Safety and Security Grants					209,094.06
7531 Ready to Learn-Foundation					384,341.00
7532 Ready to Learn-Adequacy Supplement					1,280,515.42
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series					10,000.00
7810 State Share of Social Security and Medicare Taxes					713,619.75

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt. Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	3,767,322.53					
7000 Total Revenue from State Sources	\$28,449,508.90					
8000 Revenue from Federal Sources						
8110 Payments for Federally Impacted Areas	21,766.00					
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,150,474.69					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	85,366.92					
8517 Title IV - 21st Century Schools	1,524,575.97					
8732 ARRA - Qualified School Construction Bonds (QSCB)	74,929.11					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	62,749.30					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	445,853.53					
8751 ARP ESSER Learning Loss	18,610.78					
8752 ARP ESSER Summer Programs	5,097.63					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,579.52					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	27,776.42					
8000 Total Revenue from Federal Sources	\$3,487,779.87					
Total From All Sources	\$41,667,302.73					

	<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					
7820 State Share of Retirement Contributions					3,767,322.53
7000 Total Revenue from State Sources					\$28,449,508.90
8000 Revenue from Federal Sources					
8110 Payments for Federally Impacted Areas					21,766.00
8514 Title I - Improving the Academic Achievement of the Disadvantaged					1,150,474.69
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					85,366.92
8517 Title IV - 21st Century Schools					1,524,575.97
8732 ARRA - Qualified School Construction Bonds (QSCB)					74,929.11
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					62,749.30
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					445,853.53
8751 ARP ESSER Learning Loss					18,610.78
8752 ARP ESSER Summer Programs					5,097.63
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					70,579.52
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					27,776.42
8000 Total Revenue from Federal Sources					\$3,487,779.87
Total From All Sources					\$41,667,302.73

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt. Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
Revenue from Local Sources	9,730,013.96					
Revenue from State Sources	28,449,508.90					
Revenue from Federal Sources	3,487,779.87					
Total From All Sources	\$41,667,302.73					

	<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					9,730,013.96
Revenue from State Sources					28,449,508.90
Revenue from Federal Sources					3,487,779.87
Total From All Sources					\$41,667,302.73

General Fund (10)	
1000 Instruction	
100 Personnel Services – Salaries	
110 Official / Administrative Salaries	88,087.50
120 Professional – Educational	9,344,477.87
150 Office / Clerical	32,465.00
190 Instructional Assistant	474,478.62
Total Personnel Services – Salaries	\$9,939,508.99
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	2,692,938.83
220 Social Security Contributions	741,723.59
230 PSERS Retirement Contributions	3,306,588.58
260 Workers' Compensation	6,475.01
299 All Other Employee Benefits	1,855.01
Total Personnel Services – Employee Benefits	\$6,749,581.02
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	1,362,408.25
323 Professional Educational Services – Other Educational Agencies	155,235.64
330 Other Professional Services	378,161.53
340 Technical Services	(300.00)
Total Purchased Professional and Technical Services	\$1,895,505.42
400 Purchased Property Services	
410 Cleaning Services	1,109.20
430 Repairs and Maintenance Services	990.00
Total Purchased Property Services	\$2,099.20
500 Other Purchased Services	
561 Tuition To Other School Districts Within the State	312,019.58
562 Tuition To Pennsylvania Charter Schools	2,115,520.46
563 Tuition To Nonpublic Schools	439,312.76
564 Tuition To Career and Technology Centers	480,398.20
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	213,662.10
580 Travel	2,255.82
Total Other Purchased Services	\$3,563,168.92
600 Supplies	
610 General Supplies	896,537.36
620 Energy	244.40
Total Supplies	\$896,781.76
800 Other Objects	
810 Dues and Fees	19,741.93
Total Other Objects	\$19,741.93
Total 1000 Instruction	\$23,066,387.24

General Fund (10)

1100 Regular Programs – Elementary / Secondary

100 Personnel Services – Salaries

- 110 Official / Administrative Salaries
- 120 Professional – Educational
- 190 Instructional Assistant

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

- 210 Group Insurance – Contracted Provider
- 220 Social Security Contributions
- 230 PSERS Retirement Contributions
- 260 Workers' Compensation
- 299 All Other Employee Benefits

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

- 330 Other Professional Services

Total Purchased Professional and Technical Services

400 Purchased Property Services

- 410 Cleaning Services
- 430 Repairs and Maintenance Services

Total Purchased Property Services

500 Other Purchased Services

- 561 Tuition To Other School Districts Within the State
- 562 Tuition To Pennsylvania Charter Schools
- 580 Travel

Total Other Purchased Services

600 Supplies

- 610 General Supplies

Total Supplies

800 Other Objects

- 810 Dues and Fees

Total Other Objects

Total 1100 Regular Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3,586,325.69	3,586,325.69	2,505,357.62	88,087.50	88,087.50
\$3,586,325.69	\$3,586,325.69	\$2,505,357.62	\$1,619,186.69	\$7,710,870.00
1,231,337.63	1,231,337.63	577,200.14	276,663.67	2,085,201.44
269,735.72	269,735.72	187,827.68	121,205.77	578,769.17
1,205,401.94	1,205,401.94	822,778.83	541,443.90	2,569,624.67
3,237.51	3,237.51	3,237.50	6,475.01	6,475.01
927.51	927.51	927.50	1,855.01	1,855.01
\$2,710,640.31	\$1,591,971.65	\$939,313.34	\$5,241,925.30	\$5,241,925.30
53,651.65	53,651.65	52,951.65	38,850.00	145,453.30
\$53,651.65	\$52,951.65	\$38,850.00	\$145,453.30	\$145,453.30
	1,109.20	990.00	1,109.20	1,109.20
	\$2,099.20	\$2,099.20	\$2,099.20	\$2,099.20
37,360.26	37,360.26	274,659.32	312,019.58	312,019.58
	737.82	2,115,520.46	2,115,520.46	2,115,520.46
\$38,098.08	\$2,390,202.41	\$502.90	\$2,428,803.39	\$2,428,803.39
46,318.49	46,318.49	120,145.01	531,522.18	697,985.68
\$46,318.49	\$120,145.01	\$531,522.18	\$697,985.68	\$697,985.68
78.43	78.43	1,122.57	1,201.00	1,201.00
\$78.43	\$1,122.57	\$1,122.57	\$1,201.00	\$1,201.00
\$6,435,112.65	\$6,663,850.11	\$3,129,375.11	\$16,228,337.87	\$16,228,337.87

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1110 Regular Programs				
100 Personnel Services – Salaries				
120 Professional – Educational	3,586,325.69	2,505,357.62	927,190.30	7,018,873.61
190 Instructional Assistant			42,105.00	42,105.00
Total Personnel Services – Salaries	\$3,586,325.69	\$2,505,357.62	\$969,295.30	\$7,060,978.61
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,231,337.63	577,200.14	81,228.67	1,889,766.44
220 Social Security Contributions	269,735.72	187,827.68	72,654.10	530,217.50
230 PSERS Retirement Contributions	1,205,401.94	822,778.83	323,028.70	2,351,209.47
260 Workers' Compensation	3,237.51	3,237.50		6,475.01
299 All Other Employee Benefits	927.51	927.50		1,855.01
Total Personnel Services – Employee Benefits	\$2,710,640.31	\$1,591,971.65	\$476,911.47	\$4,779,523.43
300 Purchased Professional and Technical Services				
330 Other Professional Services	53,651.65	52,951.65	38,850.00	145,453.30
Total Purchased Professional and Technical Services	\$53,651.65	\$52,951.65	\$38,850.00	\$145,453.30
400 Purchased Property Services				
410 Cleaning Services		1,109.20		1,109.20
430 Repairs and Maintenance Services		990.00		990.00
Total Purchased Property Services		\$2,099.20		\$2,099.20
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	37,360.26	274,659.32		312,019.58
562 Tuition To Pennsylvania Charter Schools		2,115,520.46		2,115,520.46
580 Travel	737.82	22.63	502.90	1,263.35
Total Other Purchased Services	\$38,098.08	\$2,390,202.41	\$502.90	\$2,428,803.39
600 Supplies				
610 General Supplies	46,318.49	120,145.01	498,255.98	664,719.48
Total Supplies	\$46,318.49	\$120,145.01	\$498,255.98	\$664,719.48
800 Other Objects				
810 Dues and Fees	78.43	1,122.57		1,201.00
Total Other Objects	\$78.43	\$1,122.57		\$1,201.00
Total 1110 Regular Programs	\$6,435,112.65	\$6,663,850.11	\$1,983,815.65	\$15,082,778.41

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1190 Federally-Funded Regular Programs				
100 Personnel Services – Salaries				
110 Official / Administrative Salaries	88,087.50		88,087.50	
120 Professional – Educational	561,803.89		561,803.89	
Total Personnel Services – Salaries	\$649,891.39		\$649,891.39	
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	195,435.00		195,435.00	
220 Social Security Contributions	48,551.67		48,551.67	
230 PSERS Retirement Contributions	218,415.20		218,415.20	
Total Personnel Services – Employee Benefits	\$462,401.87		\$462,401.87	
600 Supplies				
610 General Supplies	33,266.20		33,266.20	
Total Supplies	\$33,266.20		\$33,266.20	
Total 1190 Federally-Funded Regular Programs	\$1,145,559.46		\$1,145,559.46	

General Fund (10)

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries

120 Professional - Educational
190 Instructional Assistant

Total Personnel Services - Salaries

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider
220 Social Security Contributions
230 PSERS Retirement Contributions

Total Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

322 Professional Educational Services - Ius
323 Professional Educational Services - Other Educational Agencies
330 Other Professional Services

Total Purchased Professional and Technical Services

500 Other Purchased Services

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

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

800 Other Objects

810 Dues and Fees

Total Other Objects

Total 1200 Special Programs - Elementary / Secondary

Elementary	Secondary	Federal	Total
373,002.34	843,996.01		1,216,998.35
177,354.85	214,672.69		392,027.54
\$550,357.19	\$1,058,668.70		\$1,609,025.89
121,914.68	339,988.74		461,903.42
41,064.24	78,876.09		119,940.33
185,843.60	357,189.71		543,033.31
\$348,822.52	\$776,054.54		\$1,124,877.06
338,808.93	1,023,599.32		1,362,408.25
47,864.44	98,612.44	8,758.76	155,235.64
65,638.36	135,090.58		200,728.94
\$452,311.73	\$1,257,302.34	\$8,758.76	\$1,718,372.83
125.96	324,015.18		324,015.18
\$125.96	213,662.10		213,662.10
	259.51		385.47
	\$537,936.79		\$638,062.75
27,966.19	43,628.56		71,594.75
\$27,966.19	\$43,628.56		\$71,594.75
9,962.99	8,577.94		18,540.93
\$9,962.99	\$8,577.94		\$18,540.93
\$1,389,546.58	\$3,682,168.87	\$8,758.76	\$5,080,474.21

General Fund (10)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1210 Life Skills Support				
100 Personnel Services – Salaries				
120 Professional – Educational	26,637.61	154,426.85		181,064.46
190 Instructional Assistant	7,519.31	35,958.16		43,477.47
Total Personnel Services – Salaries	\$34,156.92	\$190,385.01		\$224,541.93
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	14,439.70	62,319.77		76,759.47
220 Social Security Contributions	2,520.13	14,373.15		16,893.28
230 PSERS Retirement Contributions	11,579.22	64,540.42		76,119.64
Total Personnel Services – Employee Benefits	\$28,539.05	\$141,233.34		\$169,772.39
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	339,227.81	698,892.20		1,038,120.01
330 Other Professional Services	132.51	132.50		265.01
Total Purchased Professional and Technical Services	\$339,360.32	\$699,024.70		\$1,038,385.02
600 Supplies				
610 General Supplies	(10,641.25)	(10,607.84)		(21,249.09)
Total Supplies	(\$10,641.25)	(\$10,607.84)		(\$21,249.09)
Total 1210 Life Skills Support	\$391,415.04	\$1,020,035.21		\$1,411,450.25

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1220 Sensory Support				
100 Personnel Services – Salaries				
120 Professional – Educational	29,424.33	60,621.32		90,045.65
Total Personnel Services – Salaries	\$29,424.33	\$60,621.32		\$90,045.65
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,737.04	18,137.44		26,874.48
220 Social Security Contributions	2,291.84	4,721.76		7,013.60
230 PSERS Retirement Contributions	9,974.87	20,550.65		30,525.52
Total Personnel Services – Employee Benefits	\$21,003.75	\$43,409.85		\$64,413.60
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Jus	929.03	1,914.03		2,843.06
Total Purchased Professional and Technical Services	\$929.03	\$1,914.03		\$2,843.06
600 Supplies				
610 General Supplies	13,609.99	28,039.90		41,649.89
Total Supplies	\$13,609.99	\$28,039.90		\$41,649.89
800 Other Objects				
810 Dues and Fees	159.24	328.08		487.32
Total Other Objects	\$159.24	\$328.08		\$487.32
Total 1220 Sensory Support	\$65,126.34	\$134,313.18		\$199,439.52

General Fund (10)

1230 Emotional Support

100 Personnel Services – Salaries

120 Professional – Educational 264,645.93
 190 Instructional Assistant 103,918.49

Total Personnel Services – Salaries \$368,564.42

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 77,708.47
 220 Social Security Contributions 27,395.22
 230 PSERS Retirement Contributions 124,743.46

Total Personnel Services – Employee Benefits \$229,847.15

500 Other Purchased Services

563 Tuition To Nonpublic Schools 324,015.18

Total Other Purchased Services \$324,015.18

Total 1230 Emotional Support \$922,426.75

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	119,484.81	145,161.12		264,645.93
	89,896.96	14,021.53		103,918.49
	\$209,381.77	\$159,182.65		\$368,564.42
	29,719.60	47,988.87		77,708.47
	15,700.22	11,695.00		27,395.22
	70,980.47	53,762.99		124,743.46
	\$116,400.29	\$113,446.86		\$229,847.15
			324,015.18	324,015.18
			\$324,015.18	\$324,015.18
	\$325,782.06	\$596,644.69		\$922,426.75

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1240 Academic Support				
100 Personnel Services – Salaries				
120 Professional – Educational	197,455.59	483,786.72		681,242.31
190 Instructional Assistant	79,938.58	164,693.00		244,631.58
Total Personnel Services – Salaries	\$277,394.17	\$648,479.72		\$925,873.89
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	69,018.34	211,542.66		280,561.00
220 Social Security Contributions	20,552.05	48,086.18		68,638.23
230 PSERS Retirement Contributions	93,309.04	218,335.65		311,644.69
Total Personnel Services – Employee Benefits	\$182,879.43	\$477,964.49		\$660,843.92
500 Other Purchased Services				
580 Travel	125.96	259.51		385.47
Total Other Purchased Services	\$125.96	\$259.51		\$385.47
600 Supplies				
610 General Supplies	24,997.45	26,196.50		51,193.95
Total Supplies	\$24,997.45	\$26,196.50		\$51,193.95
800 Other Objects				
810 Dues and Fees	9,803.75	8,249.86		18,053.61
Total Other Objects	\$9,803.75	\$8,249.86		\$18,053.61
Total 1240 Academic Support	\$495,200.76	\$1,161,150.08		\$1,656,350.84

General Fund (10)

1241 Learning Support – Public

100 Personnel Services – Salaries

120 Professional – Educational
 190 Instructional Assistant

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider
 220 Social Security Contributions
 230 PSERS Retirement Contributions

Total Personnel Services – Employee Benefits

600 Supplies

610 General Supplies

Total Supplies

Total 1241 Learning Support – Public

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	158,468.79	403,464.40		561,933.19
	79,938.58	164,693.00		244,631.58
	\$238,407.37	\$568,157.40		\$806,564.77
	55,445.25	166,728.75		222,174.00
	17,643.32	42,093.47		59,736.79
	80,225.39	191,380.13		271,605.52
	\$153,313.96	\$400,202.35		\$553,516.31
	24,774.49	24,415.17		49,189.66
	\$24,774.49	\$24,415.17		\$49,189.66
	\$416,495.82	\$992,774.92		\$1,409,270.74

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1243 Gifted Support				
100 Personnel Services – Salaries				
120 Professional – Educational	38,986.80	80,322.32		119,309.12
Total Personnel Services – Salaries	\$38,986.80	\$80,322.32		\$119,309.12
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	13,573.09	44,813.91		58,387.00
220 Social Security Contributions	2,908.73	5,992.71		8,901.44
230 PSERS Retirement Contributions	13,083.65	26,955.52		40,039.17
Total Personnel Services – Employee Benefits	\$29,565.47	\$77,762.14		\$107,327.61
500 Other Purchased Services				
580 Travel	125.96	259.51		385.47
Total Other Purchased Services	\$125.96	\$259.51		\$385.47
600 Supplies				
610 General Supplies	222.96	1,781.33		2,004.29
Total Supplies	\$222.96	\$1,781.33		\$2,004.29
800 Other Objects				
810 Dues and Fees	9,803.75	8,249.86		18,053.61
Total Other Objects	\$9,803.75	\$8,249.86		\$18,053.61
Total 1243 Gifted Support	\$78,704.94	\$168,375.16		\$247,080.10

General Fund (10)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1260 Physical Support				
300 Purchased Professional and Technical Services				
330 Other Professional Services	65,505.85	134,958.08		200,463.93
Total Purchased Professional and Technical Services	\$65,505.85	\$134,958.08		\$200,463.93
Total 1260 Physical Support	\$65,505.85	\$134,958.08		\$200,463.93

General Fund (10)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1270 Multi-Handicapped Support				
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	(1,347.91)	322,793.09		321,445.18
323 Professional Educational Services – Other Educational Agencies	47,864.44	98,612.44	8,758.76	155,235.64
Total Purchased Professional and Technical Services	\$46,516.53	\$421,405.53	\$8,758.76	\$476,680.82
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		14,705.14		14,705.14
Total Other Purchased Services		\$14,705.14		\$14,705.14
Total 1270 Multi-Handicapped Support	\$46,516.53	\$436,110.67	\$8,758.76	\$491,385.96

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1290 Special Programs - Other Support				
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		198,956.96		198,956.96
Total Other Purchased Services		\$198,956.96		\$198,956.96
Total 1290 Special Programs - Other Support		\$198,956.96		\$198,956.96

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1300 Vocational Education				
100 Personnel Services – Salaries				
120 Professional – Educational		255,667.36		255,667.36
Total Personnel Services – Salaries		\$255,667.36		\$255,667.36
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		43,028.47		43,028.47
220 Social Security Contributions		19,581.04		19,581.04
230 PSERS Retirement Contributions		86,671.16		86,671.16
Total Personnel Services – Employee Benefits		\$149,280.67		\$149,280.67
500 Other Purchased Services				
564 Tuition To Career and Technology Centers		480,398.20		480,398.20
Total Other Purchased Services		\$480,398.20		\$480,398.20
600 Supplies				
610 General Supplies		11,632.60		11,632.60
Total Supplies		\$11,632.60		\$11,632.60
Total 1300 Vocational Education		\$896,978.83		\$896,978.83

General Fund (10)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
120 Professional – Educational		133,364.66		133,364.66
Total Personnel Services – Salaries		\$133,364.66		\$133,364.66
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		9,931.50		9,931.50
230 PSERS Retirement Contributions		45,025.76		45,025.76
Total Personnel Services – Employee Benefits		\$54,957.26		\$54,957.26
300 Purchased Professional and Technical Services				
340 Technical Services		(300.00)		(300.00)
Total Purchased Professional and Technical Services		(\$300.00)		(\$300.00)
500 Other Purchased Services				
563 Tuition To Nonpublic Schools		115,297.58		115,297.58
Total Other Purchased Services		\$115,297.58		\$115,297.58
600 Supplies				
610 General Supplies		295.60	7,424.15	7,719.75
620 Energy		244.40		244.40
Total Supplies		\$540.00	\$7,424.15	\$7,964.15
Total 1400 Other Instructional Programs – Elementary / Secondary		\$303,859.50	\$7,424.15	\$311,283.65

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1410 Drivers' Education				
100 Personnel Services – Salaries				
120 Professional – Educational		6,000.00		6,000.00
Total Personnel Services – Salaries		\$6,000.00		\$6,000.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions		452.11		452.11
230 PSERS Retirement Contributions		2,034.00		2,034.00
Total Personnel Services – Employee Benefits		\$2,486.11		\$2,486.11
300 Purchased Professional and Technical Services				
340 Technical Services		(300.00)		(300.00)
Total Purchased Professional and Technical Services		(\$300.00)		(\$300.00)
600 Supplies				
610 General Supplies		295.60	7,424.15	7,719.75
620 Energy		244.40		244.40
Total Supplies		\$540.00	\$7,424.15	\$7,964.15
Total 1410 Drivers' Education		\$8,726.11	\$7,424.15	\$16,150.26

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1440 Alternative Regular Education Programs				
100 Personnel Services – Salaries				
120 Professional – Educational	127,364.66			127,364.66
Total Personnel Services – Salaries	\$127,364.66			\$127,364.66
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	9,479.39			9,479.39
230 PSERS Retirement Contributions	42,991.76			42,991.76
Total Personnel Services – Employee Benefits	\$52,471.15			\$52,471.15
500 Other Purchased Services				
563 Tuition To Nonpublic Schools	115,297.58			115,297.58
Total Other Purchased Services	\$115,297.58			\$115,297.58
Total 1440 Alternative Regular Education Programs	\$295,133.39			\$295,133.39

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1442 Alternative Education Programs				
100 Personnel Services – Salaries				
120 Professional – Educational	127,364.66			127,364.66
Total Personnel Services – Salaries	\$127,364.66			\$127,364.66
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	9,479.39			9,479.39
230 PSERS Retirement Contributions	42,991.76			42,991.76
Total Personnel Services – Employee Benefits	\$52,471.15			\$52,471.15
500 Other Purchased Services				
563 Tuition To Nonpublic Schools		115,297.58		115,297.58
Total Other Purchased Services		\$115,297.58		\$115,297.58
Total 1442 Alternative Education Programs		\$295,133.39		\$295,133.39

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1500 Nonpublic School Programs				
300 Purchased Professional and Technical Services				
330 Other Professional Services			31,979.29	31,979.29
Total Purchased Professional and Technical Services			\$31,979.29	\$31,979.29
600 Supplies				
610 General Supplies			37,629.28	37,629.28
Total Supplies			\$37,629.28	\$37,629.28
Total 1500 Nonpublic School Programs			\$69,608.57	\$69,608.57

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1800 Pre-Kindergarten				
100 Personnel Services – Salaries				
120 Professional – Educational	157,770.00			157,770.00
150 Office / Clerical	32,465.00			32,465.00
190 Instructional Assistant	40,346.08			40,346.08
Total Personnel Services – Salaries	\$230,581.08			\$230,581.08
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		102,805.50		102,805.50
220 Social Security Contributions		13,501.55		13,501.55
230 PSERS Retirement Contributions		62,233.68		62,233.68
Total Personnel Services – Employee Benefits		\$178,540.73		\$178,540.73
500 Other Purchased Services				
580 Travel			607.00	607.00
Total Other Purchased Services			\$607.00	\$607.00
600 Supplies				
610 General Supplies			69,975.30	69,975.30
Total Supplies			\$69,975.30	\$69,975.30
Total 1800 Pre-Kindergarten				\$479,704.11

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1801 Pre-K Instruction				
100 Personnel Services – Salaries				
120 Professional – Educational	157,770.00			157,770.00
150 Office / Clerical	32,465.00			32,465.00
190 Instructional Assistant	40,346.08			40,346.08
Total Personnel Services – Salaries	\$230,581.08			\$230,581.08
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		102,805.50		102,805.50
220 Social Security Contributions		13,501.55		13,501.55
230 PSERS Retirement Contributions		62,233.68		62,233.68
Total Personnel Services – Employee Benefits		\$178,540.73		\$178,540.73
500 Other Purchased Services				
580 Travel		607.00		607.00
Total Other Purchased Services		\$607.00		\$607.00
600 Supplies				
610 General Supplies		69,975.30		69,975.30
Total Supplies		\$69,975.30		\$69,975.30
Total 1801 Pre-K Instruction				\$479,704.11

General Fund (10)		
2000 Support Services		
100 Personnel Services - Salaries		Total
100 Personnel Services - Salaries	4,470,216.37	
Total Personnel Services - Salaries	\$4,470,216.37	
200 Personnel Services - Employee Benefits		
210 Group Insurance - Contracted Provider	1,541,647.96	
220 Social Security Contributions	337,366.10	
230 PSERS Retirement Contributions	1,465,174.82	
240 Tuition Reimbursement	27,980.00	
250 Unemployment Compensation	(3.50)	
260 Workers' Compensation	45,000.00	
299 All Other Employee Benefits	3,053.22	
Total Personnel Services - Employee Benefits	\$3,420,218.60	
300 Purchased Professional and Technical Services		
310 Official / Administrative Services	101,513.12	
330 Other Professional Services	493,106.78	
340 Technical Services	56,844.98	
360 Employee Training and Development Services	10,872.93	
Total Purchased Professional and Technical Services	\$662,337.81	
400 Purchased Property Services		
410 Cleaning Services	47,724.59	
420 Utility Services	108,664.56	
430 Repairs and Maintenance Services	262,210.02	
440 Rentals	17,286.90	
460 Extermination Services	10,735.00	
Total Purchased Property Services	\$446,621.07	
500 Other Purchased Services		
513 Contracted Carriers	1,910,252.91	
516 Student Transportation Services From the IU	21,611.84	
523 General Property and Liability Insurance	117,909.90	
530 Communications	101,569.78	
549 Other Advertising/Public Relations	10,893.11	
550 Printing and Binding	1,230.61	
580 Travel	21,343.37	
595 IU Payments By Withholding	7,088.40	
Total Other Purchased Services	\$2,191,899.92	
600 Supplies		
610 General Supplies	790,553.71	
620 Energy	546,848.44	
630 Food	348.94	
Total Supplies	\$1,337,751.09	
700 Property		
752 Capital Equipment - Original and Additional	179,808.56	
762 Capitalized Equipment - Replacement	6,195.00	

General Fund (10)					
2000 Support Services					
Total Property					<u>Total</u>
800 Other Objects					\$ 186,003.56
810 Dues and Fees				24,139.75	
Total Other Objects				\$ 24,139.75	
Total 2000 Support Services				\$ 12,739,188.17	

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	247,566.10	547,321.94	193,412.07	1,042,730.11
Total Personnel Services – Salaries	\$247,566.10	\$547,321.94	\$193,412.07	\$1,042,730.11
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	12,263.75	69,301.05	49,360.00	130,949.80
220 Social Security Contributions	18,915.92	41,170.58	14,277.72	78,382.37
230 PSERS Retirement Contributions	80,359.78	181,695.39	65,543.11	346,050.06
Total Personnel Services – Employee Benefits	\$111,539.45	\$292,167.02	\$129,180.83	\$555,382.23
300 Purchased Professional and Technical Services				
330 Other Professional Services			6,122.51	39,122.51
Total Purchased Professional and Technical Services			\$6,122.51	\$39,122.51
500 Other Purchased Services				
580 Travel	129.24	811.24		940.48
Total Other Purchased Services	\$129.24	\$811.24		\$940.48
600 Supplies				
610 General Supplies	5,139.67	8,690.22		13,829.89
Total Supplies	\$5,139.67	\$8,690.22		\$13,829.89
800 Other Objects				
810 Dues and Fees	212.51	237.50		450.01
Total Other Objects	\$212.51	\$237.50		\$450.01
Total 2100 Support Services – Students	\$364,586.97	\$849,227.92	\$328,715.41	\$1,652,455.23

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2110 Supervision of Student Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	165,236.97	165,236.97		330,473.94
Total Personnel Services – Salaries	\$165,236.97	\$165,236.97		\$330,473.94
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,452.67	10,057.66		11,510.33
220 Social Security Contributions	12,619.56	12,619.56		25,239.12
230 PSERS Retirement Contributions	52,924.77	52,924.77		105,849.54
Total Personnel Services – Employee Benefits	\$66,997.00	\$75,601.99		\$142,598.99
300 Purchased Professional and Technical Services				
330 Other Professional Services			6,122.51	6,122.51
Total Purchased Professional and Technical Services			\$6,122.51	\$6,122.51
600 Supplies				
610 General Supplies	1,068.16	1,068.15		2,136.31
Total Supplies	\$1,068.16	\$1,068.15		\$2,136.31
Total 2110 Supervision of Student Services	\$233,302.13	\$241,907.11	\$6,122.51	\$481,331.75

General Fund (10)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2111 Supervision of Student Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	165,236.97	165,236.97		330,473.94
Total Personnel Services – Salaries	\$165,236.97	\$165,236.97		\$330,473.94
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,452.67	10,057.66		11,510.33
220 Social Security Contributions	12,619.56	12,619.56		25,239.12
230 PSERS Retirement Contributions	52,924.77	52,924.77		105,849.54
Total Personnel Services – Employee Benefits	\$66,997.00	\$75,601.99		\$142,598.99
300 Purchased Professional and Technical Services				
330 Other Professional Services			6,122.51	6,122.51
Total Purchased Professional and Technical Services			\$6,122.51	\$6,122.51
600 Supplies				
610 General Supplies	1,068.16	1,068.15		2,136.31
Total Supplies	\$1,068.16	\$1,068.15		\$2,136.31
Total 2111 Supervision of Student Services – Head of Component	\$233,302.13	\$241,907.11	\$6,122.51	\$481,331.75

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	38,649.13	338,404.97	139,262.07	516,316.17
Total Personnel Services – Salaries	\$38,649.13	\$338,404.97	\$139,262.07	\$516,316.17
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,697.08	50,129.39	49,360.00	101,186.47
220 Social Security Contributions	3,026.65	25,281.31	10,290.61	38,598.57
230 PSERS Retirement Contributions	13,102.02	114,437.64	47,186.39	174,726.05
Total Personnel Services – Employee Benefits	\$17,825.75	\$189,848.34	\$106,837.00	\$314,511.09
500 Other Purchased Services				
580 Travel		683.00		683.00
Total Other Purchased Services		\$683.00		\$683.00
600 Supplies				
610 General Supplies	2,303.62	5,854.17		8,157.79
Total Supplies	\$2,303.62	\$5,854.17		\$8,157.79
800 Other Objects				
810 Dues and Fees		25.00		25.00
Total Other Objects		\$25.00		\$25.00
Total 2120 Guidance Services	\$58,778.50	\$534,815.48	\$246,099.07	\$839,693.05

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2140 Psychological Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	43,680.00	43,680.00		87,360.00
Total Personnel Services – Salaries	\$43,680.00	\$43,680.00		\$87,360.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	9,114.00	9,114.00		18,228.00
220 Social Security Contributions	3,269.71	3,269.71		6,539.42
230 PSERS Retirement Contributions	14,332.99	14,332.98		28,665.97
Total Personnel Services – Employee Benefits	\$26,716.70	\$26,716.69		\$53,433.39
500 Other Purchased Services				
580 Travel	129.24	128.24		257.48
Total Other Purchased Services	\$129.24	\$128.24		\$257.48
600 Supplies				
610 General Supplies	1,767.89	1,767.90		3,535.79
Total Supplies	\$1,767.89	\$1,767.90		\$3,535.79
800 Other Objects				
810 Dues and Fees	212.51	212.50		425.01
Total Other Objects	\$212.51	\$212.50		\$425.01
Total 2140 Psychological Services	\$72,506.34	\$72,505.33		\$145,011.67

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2160 Social Work Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	54,150.00			108,580.00
Total Personnel Services – Salaries	\$54,150.00			\$108,580.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			3,987.11	25.00
220 Social Security Contributions			18,356.72	8,005.26
230 PSERS Retirement Contributions				36,808.50
Total Personnel Services – Employee Benefits			\$22,343.83	\$44,838.76
300 Purchased Professional and Technical Services				
330 Other Professional Services				33,000.00
Total Purchased Professional and Technical Services			\$76,493.83	\$33,000.00
Total 2160 Social Work Services				\$186,418.76

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2200 Support Services – Instructional Staff				
100 <u>Personnel Services – Salaries</u>	50,561.38			50,561.38
100 Personnel Services – Salaries	\$50,561.38			\$50,561.38
Total Personnel Services – Salaries				
200 <u>Personnel Services – Employee Benefits</u>	40,769.07	26,341.93		67,111.00
210 Group Insurance – Contracted Provider	3,732.30			3,732.30
220 Social Security Contributions	17,140.29			17,140.29
230 PSERS Retirement Contributions	13,940.63	10,039.37		23,980.00
240 Tuition Reimbursement	\$75,582.29	\$36,381.30		\$111,963.59
Total Personnel Services – Employee Benefits				
300 <u>Purchased Professional and Technical Services</u>			31,600.00	31,600.00
330 Other Professional Services	393.96	393.96		787.92
340 Technical Services	\$393.96	\$393.96	\$31,600.00	\$32,387.92
Total Purchased Professional and Technical Services				
500 <u>Other Purchased Services</u>	7,728.00	7,728.00		15,456.00
580 Travel	\$7,728.00	\$7,728.00		\$15,456.00
Total Other Purchased Services				
600 <u>Supplies</u>	4,263.81	10,637.57		14,891.38
610 General Supplies	174.47	174.47		348.94
630 Food	\$4,428.28	\$10,812.04		\$15,240.32
Total Supplies				
800 <u>Other Objects</u>	1,707.51	1,707.50		3,415.01
810 Dues and Fees	\$1,707.51	\$1,707.50		\$3,415.01
Total Other Objects				
Total 2200 Support Services – Instructional Staff	\$140,401.42	\$57,022.80	\$31,600.00	\$229,024.22

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2210 Supervision of Educational Media Services				
300 Purchased Professional and Technical Services				
330 Other Professional Services			31,600.00	31,600.00
Total Purchased Professional and Technical Services			\$31,600.00	\$31,600.00
Total 2210 Supervision of Educational Media Services			\$31,600.00	\$31,600.00

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2211 Supervision of Educational Media Services – Head of Component				
300 Purchased Professional and Technical Services				
330 Other Professional Services			31,600.00	31,600.00
Total Purchased Professional and Technical Services			\$31,600.00	\$31,600.00
Total 2211 Supervision of Educational Media Services – Head of Component			\$31,600.00	\$31,600.00

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2250 School Library Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	50,561.38			50,561.38
Total Personnel Services – Salaries	\$50,561.38			\$50,561.38
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	40,769.07	26,341.93		67,111.00
220 Social Security Contributions	3,732.30			3,732.30
230 PSERS Retirement Contributions	17,140.29			17,140.29
Total Personnel Services – Employee Benefits	\$61,641.66	\$26,341.93		\$87,983.59
600 Supplies				
610 General Supplies	3,513.10	9,896.86		13,409.96
Total Supplies	\$3,513.10	\$9,896.86		\$13,409.96
Total 2250 School Library Services	\$115,716.14	\$36,238.79		\$151,954.93

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2270 Instructional Staff Professional Development Services				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement	13,940.63	10,039.37		23,980.00
Total Personnel Services – Employee Benefits	\$13,940.63	\$10,039.37		\$23,980.00
300 Purchased Professional and Technical Services				
340 Technical Services	393.96	393.96		787.92
Total Purchased Professional and Technical Services	\$393.96	\$393.96		\$787.92
500 Other Purchased Services				
580 Travel	7,728.00	7,728.00		15,456.00
Total Other Purchased Services	\$7,728.00	\$7,728.00		\$15,456.00
600 Supplies				
610 General Supplies	740.71	740.71		1,481.42
630 Food	174.47	174.47		348.94
Total Supplies	\$915.18	\$915.18		\$1,830.36
800 Other Objects				
810 Dues and Fees	1,707.51	1,707.50		3,415.01
Total Other Objects	\$1,707.51	\$1,707.50		\$3,415.01
Total 2270 Instructional Staff Professional Development Services	\$24,685.28	\$20,784.01		\$45,469.29

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	442,693.71	482,967.71		1,219,977.26
Total Personnel Services – Salaries	\$442,693.71	\$482,967.71		\$1,219,977.26
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	233,677.77	173,961.17		410,737.71
220 Social Security Contributions	34,939.44	36,418.36		91,505.77
230 PSERS Retirement Contributions	153,919.54	160,889.92		398,913.95
Total Personnel Services – Employee Benefits	\$422,536.75	\$371,269.45		\$901,157.43
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				70,057.84
330 Other Professional Services				79,674.16
Total Purchased Professional and Technical Services				\$149,732.00
400 Purchased Property Services				
440 Rentals	8,643.45	8,643.45		17,286.90
Total Purchased Property Services	\$8,643.45	\$8,643.45		\$17,286.90
500 Other Purchased Services				
549 Other Advertising/Public Relations				4,438.61
550 Printing and Binding				1,230.61
580 Travel				1,131.50
Total Other Purchased Services				\$6,800.72
600 Supplies				
610 General Supplies	40,577.34	33,784.79		93,640.61
Total Supplies	\$40,577.34	\$33,784.79		\$93,640.61
800 Other Objects				
810 Dues and Fees	815.00	2,079.00		15,673.50
Total Other Objects	\$815.00	\$2,079.00		\$15,673.50
Total 2300 Support Services – Administration	\$915,266.25	\$898,744.40		\$2,404,268.42

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2310 Board Services				
300 Purchased Professional and Technical Services				
330 Other Professional Services				53,865.66
Total Purchased Professional and Technical Services				\$53,865.66
500 Other Purchased Services				
549 Other Advertising/Public Relations				4,438.61
Total Other Purchased Services				\$4,438.61
600 Supplies				
610 General Supplies				3,321.34
Total Supplies				\$3,321.34
Total 2310 Board Services				\$61,625.61

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2330 Tax Assessment and Collection Services				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	27,600.00			27,600.00
Total Personnel Services – Salaries	\$27,600.00			\$27,600.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	2,111.73			2,111.73
Total Personnel Services – Employee Benefits	\$2,111.73			\$2,111.73
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services			70,057.84	70,057.84
Total Purchased Professional and Technical Services			\$70,057.84	\$70,057.84
500 <u>Other Purchased Services</u>				
550 Printing and Binding			1,230.61	1,230.61
Total Other Purchased Services			\$1,230.61	\$1,230.61
Total 2330 Tax Assessment and Collection Services				\$101,000.18

General Fund (10)			
2350 Legal and Accounting Services			
300 <u>Purchased Professional and Technical Services</u>			
330 Other Professional Services			25,808.50
Total Purchased Professional and Technical Services			\$25,808.50
Total 2350 Legal and Accounting Services			\$25,808.50

General Fund (10)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office of the Superintendent / Executive Director Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				266,715.84
Total Personnel Services – Salaries				\$266,715.84
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				3,098.77
220 Social Security Contributions				18,036.24
230 PSERS Retirement Contributions				84,104.49
Total Personnel Services – Employee Benefits				\$105,239.50
500 Other Purchased Services				
580 Travel				1,131.50
Total Other Purchased Services				\$1,131.50
600 Supplies				
610 General Supplies				15,957.14
Total Supplies				\$15,957.14
800 Other Objects				
810 Dues and Fees				12,779.50
Total Other Objects				\$12,779.50
Total 2360 Office of the Superintendent / Executive Director Services				\$401,823.48

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	442,693.71	482,967.71		925,661.42
Total Personnel Services – Salaries	\$442,693.71	\$482,967.71		\$925,661.42
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	233,677.77	173,961.17		407,638.94
220 Social Security Contributions	34,939.44	36,418.36		71,357.80
230 PSERS Retirement Contributions	153,919.54	160,889.92		314,809.46
Total Personnel Services – Employee Benefits	\$422,536.75	\$371,269.45		\$793,806.20
400 Purchased Property Services				
440 Rentals	8,643.45	8,643.45		17,286.90
Total Purchased Property Services	\$8,643.45	\$8,643.45		\$17,286.90
600 Supplies				
610 General Supplies	40,577.34	33,784.79		74,362.13
Total Supplies	\$40,577.34	\$33,784.79		\$74,362.13
800 Other Objects				
810 Dues and Fees	815.00	2,079.00		2,894.00
Total Other Objects	\$815.00	\$2,079.00		\$2,894.00
Total 2380 Office of the Principal Services	\$915,266.25	\$898,744.40		\$1,814,010.65

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				254,938.72
Total Personnel Services – Salaries				\$254,938.72
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				78,743.47
220 Social Security Contributions				19,302.53
230 PSERS Retirement Contributions				85,731.03
Total Personnel Services – Employee Benefits				\$183,777.03
300 Purchased Professional and Technical Services				
330 Other Professional Services				317,065.23
Total Purchased Professional and Technical Services				\$317,065.23
600 Supplies				
610 General Supplies			1,805.57	8,562.13
Total Supplies			\$1,805.57	\$8,562.13
Total 2400 Support Services – Pupil Health			\$1,805.57	\$764,343.11

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2440 Nursing Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				254,938.72
Total Personnel Services – Salaries				\$254,938.72
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				78,743.47
220 Social Security Contributions				19,302.53
230 PSERS Retirement Contributions				86,731.03
Total Personnel Services – Employee Benefits				\$183,777.03
300 Purchased Professional and Technical Services				
330 Other Professional Services				317,065.23
Total Purchased Professional and Technical Services				\$317,065.23
600 Supplies				
610 General Supplies			1,805.57	8,562.13
Total Supplies			\$1,805.57	\$8,562.13
Total 2440 Nursing Services			\$1,805.57	\$764,343.11

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2500 Support Services – Business				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				292,136.77
Total Personnel Services – Salaries				\$292,136.77
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				88,000.62
220 Social Security Contributions				22,050.45
230 PSERS Retirement Contributions				97,678.24
Total Personnel Services – Employee Benefits				\$207,729.31
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				31,455.28
340 Technical Services				172.00
Total Purchased Professional and Technical Services				\$31,627.28
500 Other Purchased Services				
530 Communications				44,435.76
549 Other Advertising/Public Relations				6,454.50
580 Travel				3,815.39
Total Other Purchased Services				\$54,705.65
600 Supplies				
610 General Supplies				17,711.66
Total Supplies				\$17,711.66
800 Other Objects				
810 Dues and Fees				1,984.78
Total Other Objects				\$1,984.78
Total 2500 Support Services – Business				\$605,895.45

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2510 Fiscal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				292,136.77
Total Personnel Services – Salaries				\$292,136.77
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				88,000.62
220 Social Security Contributions				22,050.45
230 PSERS Retirement Contributions				97,678.24
Total Personnel Services – Employee Benefits				\$207,729.31
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				31,455.28
Total Purchased Professional and Technical Services				\$31,455.28
500 Other Purchased Services				
530 Communications				44,435.76
580 Travel				3,815.39
Total Other Purchased Services				\$48,251.15
600 Supplies				
610 General Supplies				15,799.44
Total Supplies				\$15,799.44
800 Other Objects				
810 Dues and Fees				1,984.78
Total Other Objects				\$1,984.78
Total 2510 Fiscal Services				\$597,356.73

General Fund (10)	Elementary	Secondary	Federal	Total
2511 Supervision of Fiscal Services - Head of Component				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				292,136.77
Total Personnel Services - Salaries				\$292,136.77
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				88,000.62
220 Social Security Contributions				22,050.45
230 PSERS Retirement Contributions				97,678.24
Total Personnel Services - Employee Benefits				\$207,729.31
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				31,455.28
Total Purchased Professional and Technical Services				\$31,455.28
500 Other Purchased Services				
530 Communications				44,435.76
580 Travel				3,815.39
Total Other Purchased Services				\$48,251.15
600 Supplies				
610 General Supplies				15,799.44
Total Supplies				\$15,799.44
800 Other Objects				
810 Dues and Fees				1,984.78
Total Other Objects				\$1,984.78
Total 2511 Supervision of Fiscal Services - Head of Component				\$597,356.73

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2540 Printing, Publishing and Duplicating Services				
300 Purchased Professional and Technical Services				
340 Technical Services				172.00
Total Purchased Professional and Technical Services				\$172.00
500 Other Purchased Services				
549 Other Advertising/Public Relations				6,454.50
Total Other Purchased Services				\$6,454.50
600 Supplies				
610 General Supplies				1,912.22
Total Supplies				\$1,912.22
Total 2540 Printing, Publishing and Duplicating Services				\$8,538.72

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				1,374,064.55
Total Personnel Services – Salaries				\$1,374,064.55
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				688,080.35
220 Social Security Contributions				104,638.47
230 PSERS Retirement Contributions				443,131.91
250 Unemployment Compensation				(3.50)
260 Workers' Compensation				45,000.00
299 All Other Employee Benefits				3,053.22
Total Personnel Services – Employee Benefits				\$1,283,900.45
400 Purchased Property Services				
410 Cleaning Services				47,724.59
420 Utility Services				108,664.56
430 Repairs and Maintenance Services				262,210.02
460 Extermination Services				10,735.00
Total Purchased Property Services				\$429,334.17
500 Other Purchased Services				
523 General Property and Liability Insurance				117,909.90
Total Other Purchased Services				\$117,909.90
600 Supplies				
610 General Supplies	140,088.71			
620 Energy		140,088.72		
Total Supplies	\$140,088.71			
700 Property				
752 Capital Equipment – Original and Additional			22,501.65	
762 Capitalized Equipment - Replacement				302,679.08
Total Property			\$22,501.65	
800 Other Objects				
810 Dues and Fees				2,616.45
Total Other Objects				\$2,616.45
Total 2600 Operation and Maintenance of Plant Services	\$140,088.71	\$140,088.72	\$22,501.65	\$4,243,356.60

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				1,271,497.40
Total Personnel Services – Salaries				\$1,271,497.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				663,400.35
220 Social Security Contributions				96,921.09
230 PSERS Retirement Contributions				408,361.64
250 Unemployment Compensation				(3.50)
260 Workers' Compensation				45,000.00
299 All Other Employee Benefits				3,053.22
Total Personnel Services – Employee Benefits				\$1,216,732.80
400 Purchased Property Services				
410 Cleaning Services				47,724.59
420 Utility Services				108,664.56
460 Extermination Services				10,735.00
Total Purchased Property Services				\$167,124.15
500 Other Purchased Services				
523 General Property and Liability Insurance				117,909.90
Total Other Purchased Services				\$117,909.90
600 Supplies				
610 General Supplies	133,150.71	133,150.71	7,138.65	273,440.07
620 Energy				537,912.04
Total Supplies	\$133,150.71	\$133,150.71	\$7,138.65	\$811,352.11
700 Property				
752 Capital Equipment – Original and Additional				179,808.56
762 Capitalized Equipment - Replacement				6,195.00
Total Property				\$186,003.56
800 Other Objects				
810 Dues and Fees				2,546.45
Total Other Objects				\$2,546.45
Total 2620 Operation of Buildings Services	\$133,150.71	\$133,150.71	\$7,138.65	\$3,773,166.37

	Elementary	Secondary	Federal	Total
General Fund (10)				
2640 Care and Upkeep of Equipment Services				
400 Purchased Property Services				214,530.73
430 Repairs and Maintenance Services				\$214,530.73
Total Purchased Property Services				\$214,530.73
Total 2640 Care and Upkeep of Equipment Services				\$214,530.73

General Fund (10)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				
400 Purchased Property Services				21,413.41
430 Repairs and Maintenance Services				\$21,413.41
Total Purchased Property Services				
600 Supplies				680.01
610 General Supplies	340.00	340.01		8,936.40
620 Energy				\$9,616.41
Total Supplies	\$340.00	\$340.01		\$31,029.82
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$340.00	\$340.01		

General Fund (10)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2660 Safety and Security Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				102,567.15
Total Personnel Services – Salaries				\$102,567.15
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				24,680.00
220 Social Security Contributions				7,717.38
230 PSERS Retirement Contributions				34,770.27
Total Personnel Services – Employee Benefits				\$67,167.65
400 Purchased Property Services				
430 Repairs and Maintenance Services				26,265.88
Total Purchased Property Services				\$26,265.88
600 Supplies				
610 General Supplies	6,598.00	6,598.00	15,363.00	28,559.00
Total Supplies	\$6,598.00	\$6,598.00	\$15,363.00	\$28,559.00
800 Other Objects				
810 Dues and Fees				70.00
Total Other Objects				\$70.00
Total 2660 Safety and Security Services	\$6,598.00	\$6,598.00	\$15,363.00	\$224,629.68

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2700 Student Transportation Services				
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			106,349.42	1,910,252.91
516 Student Transportation Services From the IU				21,611.84
Total Other Purchased Services			\$106,349.42	\$1,931,864.75
Total 2700 Student Transportation Services			\$106,349.42	\$1,931,864.75

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2750 Nonpublic Transportation				
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			106,349.42	1,910,252.91
516 Student Transportation Services From the IU				21,611.84
Total Other Purchased Services			\$106,349.42	\$1,931,864.75
Total 2750 Nonpublic Transportation			\$106,349.42	\$1,931,864.75

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2800 Support Services - Central				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	50,913.58			235,807.58
Total Personnel Services - Salaries	\$50,913.58			\$235,807.58
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider			3,832.13	78,025.01
220 Social Security Contributions			17,259.73	17,754.21
230 PSERS Retirement Contributions				76,529.34
240 Tuition Reimbursement				4,000.00
Total Personnel Services - Employee Benefits			\$21,091.86	\$176,308.56
300 Purchased Professional and Technical Services				
330 Other Professional Services				25,644.88
340 Technical Services				55,885.06
360 Employee Training and Development Services				10,872.93
Total Purchased Professional and Technical Services				\$92,402.87
500 Other Purchased Services				
530 Communications				57,134.02
Total Other Purchased Services				\$57,134.02
600 Supplies				
610 General Supplies				339,238.96
Total Supplies				\$339,238.96
Total 2800 Support Services - Central			\$72,005.44	\$900,891.99

General Fund (10)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2810 Planning, Research, Development and Evaluation Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			50,913.58	235,807.58
Total Personnel Services – Salaries			\$50,913.58	\$235,807.58
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			3,832.13	78,025.01
220 Social Security Contributions			17,259.73	17,754.21
230 PSERS Retirement Contributions			\$21,091.86	76,529.34
Total Personnel Services – Employee Benefits				\$172,308.56
300 Purchased Professional and Technical Services				
330 Other Professional Services				25,644.88
340 Technical Services				55,885.06
Total Purchased Professional and Technical Services				\$81,529.94
500 Other Purchased Services				
530 Communications				57,134.02
Total Other Purchased Services				\$57,134.02
600 Supplies				
610 General Supplies				339,238.96
Total Supplies			\$72,005.44	\$339,238.96
Total 2810 Planning, Research, Development and Evaluation Services				\$686,019.06

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2830 Staff Services				
200 Personnel Services -- Employee Benefits				4,000.00
240 Tuition Reimbursement				\$4,000.00
Total Personnel Services -- Employee Benefits				10,872.93
300 Purchased Professional and Technical Services				\$10,872.93
360 Employee Training and Development Services				\$14,872.93
Total Purchased Professional and Technical Services				
Total 2830 Staff Services				

	Elementary	Secondary	Federal	Total
General Fund (10)				
2834 Staff Development Services - Non-Instructional, Certified Staff Only				
200 Personnel Services - Employee Benefits				
240 Tuition Reimbursement				2,000.00
Total Personnel Services - Employee Benefits				\$2,000.00
Total 2834 Staff Development Services - Non-Instructional, Certified Staff Only				\$2,000.00

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement				2,000.00
Total Personnel Services – Employee Benefits				\$2,000.00
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services				10,872.93
Total Purchased Professional and Technical Services				\$10,872.93
Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				\$12,872.93

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2900 Other Support Services				
500 Other Purchased Services				
595 IU Payments By Withholding				7,088.40
Total Other Purchased Services				\$7,088.40
Total 2900 Other Support Services				\$7,088.40

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

500 Other Purchased Services

595 IU Payments By Withholding

Total Other Purchased Services

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

	Elementary	Secondary	Federal	Total
				7,088.40
				\$7,088.40
				\$7,088.40

	<u>Total</u>
General Fund (10)	
3000 Operation of Non-Instructional Services	
100 Personnel Services - Salaries	
100 Personnel Services - Salaries	10,244.00
110 Official / Administrative Salaries	11,800.00
130 Professional - Other	243,950.01
140 Technical	9,100.00
150 Office / Clerical	19,527.48
Total Personnel Services - Salaries	\$294,621.49
200 Personnel Services - Employee Benefits	
210 Group Insurance - Contracted Provider	23,126.46
220 Social Security Contributions	22,542.76
230 PSERS Retirement Contributions	96,234.59
Total Personnel Services - Employee Benefits	\$141,903.81
300 Purchased Professional and Technical Services	
330 Other Professional Services	3,890.00
340 Technical Services	37,165.01
Total Purchased Professional and Technical Services	\$41,055.01
400 Purchased Property Services	
440 Rentals	45,811.98
Total Purchased Property Services	\$45,811.98
500 Other Purchased Services	
510 Student Transportation Services	48,011.17
520 Insurance - General	6,300.00
580 Travel	2,718.06
Total Other Purchased Services	\$57,029.23
600 Supplies	
610 General Supplies	174,508.48
620 Energy	1,284.57
Total Supplies	\$175,793.05
800 Other Objects	
810 Dues and Fees	20,779.01
860 Grants To Municipal and Community Service Organizations	10,000.00
Total Other Objects	\$30,779.01
Total 3000 Operation of Non-Instructional Services	\$786,993.58

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
3200 Student Activities				
100 Personnel Services – Salaries				
110 Official / Administrative Salaries	11,800.00			11,800.00
130 Professional – Other	243,950.01			243,950.01
140 Technical	9,100.00			9,100.00
150 Office / Clerical	19,527.48			19,527.48
Total Personnel Services – Salaries	\$284,377.49			\$284,377.49
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	23,126.46			23,126.46
220 Social Security Contributions	21,759.09			21,759.09
230 PSERS Retirement Contributions	96,234.59			96,234.59
Total Personnel Services – Employee Benefits	\$141,120.14			\$141,120.14
300 Purchased Professional and Technical Services				
330 Other Professional Services	3,890.00			3,890.00
340 Technical Services	37,165.01			37,165.01
Total Purchased Professional and Technical Services	\$41,055.01			\$41,055.01
400 Purchased Property Services				
440 Rentals	45,811.98			45,811.98
Total Purchased Property Services	\$45,811.98			\$45,811.98
500 Other Purchased Services				
510 Student Transportation Services	48,011.17			48,011.17
520 Insurance – General	6,300.00			6,300.00
580 Travel	2,718.06			2,718.06
Total Other Purchased Services	\$57,029.23			\$57,029.23
600 Supplies				
610 General Supplies	165,133.64			165,133.64
620 Energy	1,284.57			1,284.57
Total Supplies	\$166,418.21			\$166,418.21
800 Other Objects				
810 Dues and Fees	20,779.01			20,779.01
Total Other Objects	\$20,779.01			\$20,779.01
Total 3200 Student Activities				\$756,591.07

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
3300 Community Services				
100 Personnel Services – Salaries				10,244.00
100 Personnel Services – Salaries				\$10,244.00
Total Personnel Services – Salaries				
200 Personnel Services – Employee Benefits				783.67
220 Social Security Contributions				\$783.67
Total Personnel Services – Employee Benefits				
600 Supplies				
610 General Supplies	9,374.84			9,374.84
Total Supplies	\$9,374.84			\$9,374.84
800 Other Objects				
860 Grants To Municipal and Community Service Organizations				10,000.00
Total Other Objects				\$10,000.00
Total 3300 Community Services	\$9,374.84			\$30,402.51

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

400 Purchased Property Services

450 Construction Services

Total Purchased Property Services

Total 4000 Facilities Acquisition, Construction and Improvement Services

Total

94,304.00

\$94,304.00

\$94,304.00

General Fund (10)

4600 Existing Building Improvement Services

400 Purchased Property Services

450 Construction Services

Total Purchased Property Services

Total 4600 Existing Building Improvement Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
				94,304.00
				\$94,304.00
				\$94,304.00

	<u>Total</u>
General Fund (10)	
5000 Other Expenditures and Financing Uses	
800 Other Objects	
830 Interest	508,461.43
880 Refunds of Prior Years' Receipts	15,246.99
Total Other Objects	\$523,708.42
900 Other Uses of Funds	
910 Redemption of Principal	1,465,352.46
Total Other Uses of Funds	\$1,465,352.46
Total 5000 Other Expenditures and Financing Uses	\$1,989,060.88

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
5100 Debt Service / Other Expenditures and Financing Uses				
300 Other Objects				
830 Interest				508,461.43
880 Refunds of Prior Years' Receipts				15,246.99
Total Other Objects				\$523,708.42
900 Other Uses of Funds				
910 Redemption of Principal				1,465,352.46
Total Other Uses of Funds				\$1,465,352.46
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$1,989,060.88

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
5110 Debt Service				
800 Other Objects				
830 Interest				507,400.00
Total Other Objects				\$507,400.00
900 Other Uses of Funds				
910 Redemption of Principal				1,434,200.00
Total Other Uses of Funds				\$1,434,200.00
Total 5110 Debt Service				\$1,941,600.00

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
5130 Refund of Prior Year Revenues / Receipts				
800 <u>Other Objects</u>				15,246.99
880 Refunds of Prior Years' Receipts				\$15,246.99
Total Other Objects				\$15,246.99
Total 5130 Refund of Prior Year Revenues / Receipts				\$15,246.99

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
5140 Leases and Other Right-to-Use Arrangements				
800 <u>Other Objects</u>				
830 Interest				1,061.43
Total Other Objects				\$1,061.43
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				31,152.46
Total Other Uses of Funds				\$31,152.46
Total 5140 Leases and Other Right-to-Use Arrangements				\$32,213.89

	<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 Instruction					
1100 Regular Programs - Elementary / Secondary	16,228,337.87				
1200 Special Programs - Elementary / Secondary	5,080,474.21				
1300 Vocational Education	896,978.83				
1400 Other Instructional Programs - Elementary / Secondary	311,283.65				
1500 Nonpublic School Programs	69,608.57				
1800 Pre-Kindergarten	479,704.11				
Total Instruction	\$23,066,387.24				
2000 Support Services					
2100 Support Services - Students	1,652,455.23				
2200 Support Services - Instructional Staff	229,024.22				
2300 Support Services - Administration	2,404,268.42				
2400 Support Services - Pupil Health	764,343.11				
2500 Support Services - Business	605,895.45				
2600 Operation and Maintenance of Plant Services	4,243,356.60				
2700 Student Transportation Services	1,931,864.75				
2800 Support Services - Central	900,891.99				
2900 Other Support Services	7,088.40				
Total Support Services	\$12,739,188.17				
3000 Operation of Non-Instructional Services					
3200 Student Activities	756,591.07				
3300 Community Services	30,402.51				
Total Operation of Non-Instructional Services	\$786,993.58				
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services	94,304.00				
Total Facilities Acquisition, Construction and Improvement Services	\$94,304.00				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	1,989,060.88				
Total Other Expenditures and Financing Uses	\$1,989,060.88				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$38,675,933.87				

Capital Reserve (690, Capital Reserve (1431)(32) Other Capital Projects Fund(39) Debt Service(40) Permanent(90)

1850)(31)

1000 Instruction

- 1100 Regular Programs - Elementary / Secondary
- 1200 Special Programs - Elementary / Secondary
- 1300 Vocational Education
- 1400 Other Instructional Programs - Elementary / Secondary
- 1500 Nonpublic School Programs
- 1800 Pre-Kindergarten

Total Instruction

2000 Support Services

- 2100 Support Services - Students
- 2200 Support Services - Instructional Staff
- 2300 Support Services - Administration
- 2400 Support Services - Pupil Health
- 2500 Support Services - Business
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2800 Support Services - Central
- 2900 Other Support Services

Total Support Services

3000 Operation of Non-Instructional Services

- 3200 Student Activities
- 3300 Community Services

Total Operation of Non-Instructional Services

4000 Facilities Acquisition, Construction and Improvement Services

- 4600 Existing Building Improvement Services

Total Facilities Acquisition, Construction and Improvement Services

5000 Other Expenditures and Financing Uses

- 5100 Debt Service / Other Expenditures and Financing Uses

Total Other Expenditures and Financing Uses

TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES

Total

1000 Instruction		
1100 Regular Programs - Elementary / Secondary	16,228,337.87	
1200 Special Programs - Elementary / Secondary	5,080,474.21	
1300 Vocational Education	896,978.83	
1400 Other Instructional Programs - Elementary / Secondary	311,283.65	
1500 Nonpublic School Programs	69,608.57	
1800 Pre-Kindergarten	479,704.11	
Total Instruction	\$23,066,387.24	
2000 Support Services		
2100 Support Services - Students	1,652,455.23	
2200 Support Services - Instructional Staff	229,024.22	
2300 Support Services - Administration	2,404,268.42	
2400 Support Services - Pupil Health	764,343.11	
2500 Support Services - Business	605,895.45	
2600 Operation and Maintenance of Plant Services	4,243,356.60	
2700 Student Transportation Services	1,931,864.75	
2800 Support Services - Central	900,891.99	
2900 Other Support Services	7,088.40	
Total Support Services	\$12,739,188.17	
3000 Operation of Non-Instructional Services		
3200 Student Activities	756,591.07	
3300 Community Services	30,402.51	
Total Operation of Non-Instructional Services	\$786,993.58	
4000 Facilities Acquisition, Construction and Improvement Services		
4600 Existing Building Improvement Services	94,304.00	
Total Facilities Acquisition, Construction and Improvement Services	\$94,304.00	
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	1,989,060.88	
Total Other Expenditures and Financing Uses	\$1,989,060.88	
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$38,675,933.87	

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	14,739,012.45
Total Federally Funded salaries subject to PSERS withholding	1,770,523.70

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	1,150,474.69
Total Title I Expenditure Data	\$1,150,474.69

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	88,199.03
Revenue from Title IV-B: 21st Century Community Learning Centers	1,436,376.94

1.	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	7,229,072.36
2.	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	2,653,194.90
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.	410,962.30
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.	51,261.05
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.	362,984.46
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	191,568.90
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	3,879,221.52	247,609.88	4,126,831.40
212 Dental Insurance	97,523.71	6,224.92	103,748.63
215 Eye Care Insurance	6,253.74	399.18	6,652.92
216 Prescription Insurance			
271 Self-Insurance Medical Benefits			
272 Self-Insurance Dental Benefits			
275 Self-Insurance Eye Care Benefits			
276 Self-Insurance Prescription Benefits			
FUND TOTAL	\$3,982,998.97	\$254,233.98	\$4,237,232.95
50 Enterprise Fund			
No Self Insurance data to report			
211 Medical Insurance	54,800.75	3,497.92	58,298.67
212 Dental Insurance	2,000.83	127.71	2,128.54
215 Eye Care Insurance	282.00	18.00	300.00
216 Prescription Insurance			
271 Self-Insurance Medical Benefits			
272 Self-Insurance Dental Benefits			
275 Self-Insurance Eye Care Benefits			
276 Self-Insurance Prescription Benefits			
FUND TOTAL	\$57,083.58	\$3,643.63	\$60,727.21
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	\$4,040,082.55	\$257,877.61	\$4,297,960.16

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	98,243.89	856,934.43	955,178.32	98,411.01	741,282.03	839,693.04
2140 Psychological Services	142,718.24		142,718.24	145,010.64		145,010.64
2150 Speech Pathology and Audiology Services						
2160 Social Work Services		75,013.06	75,013.06		186,418.76	186,418.76
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services		30,135.00	30,135.00		25,808.50	25,808.50
2420 Medical Services						
2440 Nursing Services	67,667.79	602,665.07	670,332.86	77,089.31	687,253.79	764,343.10
2700 Student Transportation Services	1,016,050.15	875,463.44	1,891,513.59	904,232.46	1,027,632.28	1,931,864.74
Total	\$1,324,680.07	\$2,440,211.00	\$3,764,891.07	\$1,224,743.42	\$2,668,395.36	\$3,893,138.78

GOVERNMENTAL FUNDS/ ACTIVITIES

(PRINCIPAL AMOUNTS ONLY)

	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		8,728,400.00		91,292.70			41,482,368.50	50,302,061.20
2. Additional Debt Incurred During Year							3,248,852.00	3,248,852.00
3. Retirements and Repayments		1,434,200.00		31,153.46			2,718,134.59	4,183,488.05
4. Debt at End of Fiscal Year		7,294,200.00		60,139.24			42,013,085.91	49,367,425.15
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		7,294,200.00		60,139.24			42,013,085.91	49,367,425.15
7. Current Portion P&I - Due within 1 year		1,489,200.00		32,305.87			4,855,157.88	6,376,663.75
8. Interest Paid during current fiscal year		507,400.00		1,061.43				508,461.43

PROPRIETARY FUNDS

(PRINCIPAL AMOUNTS ONLY)

	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							1,283,978.53	1,283,978.53
2. Additional Debt Incurred During Year							71,105.84	71,105.84
3. Retirements and Repayments							156,865.56	156,865.56
4. Debt at End of Fiscal Year							1,198,218.81	1,198,218.81
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							1,198,218.81	1,198,218.81
7. Current Portion P&I - Due within 1 year							138,100.66	138,100.66
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	1,434,200.00		507,400.00	1,941,600.00	
5110	20					
5110	30					
5110	40					
5110	90					
5120	10					
5120	20					
5120	30					
5120	40					
5140	10	31,152.46		1,061.43	32,213.89	
5140	20					
5140	30					
5140	40					
5140	90					
Total Debt Payments - Governmental Funds		\$1,465,352.46		\$508,461.43	\$1,973,813.89	

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

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes - CIB	12/2019	8,510,000.00		1,325,000.00	7,185,000.00	1,380,000.00	425,500.00
General Obligation Bonds/Notes - CIB	09/2010	218,400.00		109,200.00	109,200.00	109,200.00	81,900.00
Leases and Other Right to Use Arrangements		91,292.70		31,153.46	60,139.24	32,305.87	1,061.43
Compensated Absences		205,056.50	3,248,852.00		3,453,908.50		
Other Post-Employment Benefits (OPEB)		3,517,380.00		143,196.59	3,374,183.41	91,391.21	
Net Pension Liability		37,759,932.00		2,574,938.00	35,184,994.00	4,763,766.67	
Totals for Debt Entered:		\$50,302,061.20	\$3,248,852.00	\$4,183,488.05	\$49,367,425.15	\$6,376,663.75	\$508,461.43
Bond Details							
Proprietary Funds							
Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
Net Pension Liability		1,166,068.00		146,061.94	1,020,006.06	138,100.66	
Compensated Absences		9,290.00	71,105.84		80,395.84		
Other Post-Employment Benefits (OPEB)		108,620.53		10,803.62	97,816.91		
Totals for Debt Entered:		\$1,283,978.53	\$71,105.84	\$156,865.56	\$1,198,218.81	\$138,100.66	

General Fund (10)

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

Tuition Reported in General Fund Expenditures 1000-560

Purchased Services in General Fund Expenditures 1000-594 and 1000-597

Section 1 Total

Amount
3,560,913.10
\$3,560,913.10

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	280,817.58	31,202.00	312,019.58
6 Brick and Mortar Charter Schools	634,656.14		634,656.14
7 Cyber Charter Schools	1,480,864.32		1,480,864.32
8 Career and Technology Centers	432,358.20	48,040.00	480,398.20
9 Approved Private Schools		213,662.10	213,662.10
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers	291,613.18	32,402.00	324,015.18
13 Special Program Jointures	103,767.58	11,530.00	115,297.58
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$3,224,077.00	\$336,836.10	\$3,560,913.10

Food Service / Cafeteria Operations Fund (51)		
3000 Operation of Non-Instructional Services		
100 Personnel Services - Salaries		
100 Personnel Services - Salaries	471,912.00	
Total Personnel Services - Salaries	\$471,912.00	
200 Personnel Services - Employee Benefits		
210 Group Insurance - Contracted Provider	60,727.00	
220 Social Security Contributions	35,380.00	
230 PSERS Retirement Contributions	30,978.00	
250 Unemployment Compensation	875.00	
260 Workers' Compensation	20,000.00	
Total Personnel Services - Employee Benefits	\$147,960.00	
400 Purchased Property Services		
410 Cleaning Services	400.00	
430 Repairs and Maintenance Services	26,896.00	
Total Purchased Property Services	\$27,296.00	
500 Other Purchased Services		
570 Food Service Management	724,315.00	
Total Other Purchased Services	\$724,315.00	
600 Supplies		
610 General Supplies	16,334.00	
620 Energy	1,330.00	
630 Food	84,884.00	
Total Supplies	\$102,548.00	
700 Property		
740 Depreciation	48,029.00	
Total Property	\$48,029.00	
800 Other Objects		
890 Miscellaneous Expenditures	114.00	
Total Other Objects	\$114.00	
Total 3000 Operation of Non-Instructional Services	\$1,522,174.00	

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Food Service / Cafeteria Operations Fund (51)				
3100 Food Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	471,912.00			471,912.00
Total Personnel Services – Salaries				\$471,912.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	60,727.00			60,727.00
220 Social Security Contributions	35,380.00			35,380.00
230 PSERS Retirement Contributions	30,978.00			30,978.00
250 Unemployment Compensation	875.00			875.00
260 Workers' Compensation	20,000.00			20,000.00
Total Personnel Services – Employee Benefits				\$147,960.00
400 Purchased Property Services				
410 Cleaning Services	400.00			400.00
430 Repairs and Maintenance Services	26,896.00			26,896.00
Total Purchased Property Services				\$27,296.00
500 Other Purchased Services				
570 Food Service Management	724,315.00			724,315.00
Total Other Purchased Services				\$724,315.00
600 Supplies				
610 General Supplies	16,334.00			16,334.00
620 Energy	1,330.00			1,330.00
630 Food	84,884.00			84,884.00
Total Supplies				\$102,548.00
700 Property				
740 Depreciation	48,029.00			48,029.00
Total Property				\$48,029.00
800 Other Objects				
890 Miscellaneous Expenditures	114.00			114.00
Total Other Objects				\$114.00
Total 3100 Food Services				\$1,522,174.00

	<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	1,522,174.00				1,522,174.00
Total Operation of Non-Instructional Services	\$1,522,174.00				\$1,522,174.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,522,174.00				\$1,522,174.00

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Total Explanation
10	Beaver Falls Area SHS	649	1,690,235.60	1,440,118.17	4,942,066.16	4,210,749.82	605,874.76	516,218.72	13,405,263.23	
	Beaver Falls MS	648	1,371,843.69	348,932.24	4,011,122.65	1,020,240.16	491,745.34	125,076.79	7,368,960.87	
	Big Beaver El Sch	650	748,941.42	334,402.44	2,189,823.75	977,756.57	268,462.40	119,868.49	4,639,255.07	
	Central El Sch	642	2,030,646.50	1,066,358.77	5,937,390.83	3,117,917.75	727,897.03	382,242.49	13,262,453.37	
	Total		5,841,667.21	3,189,811.62	17,080,403.39	9,326,664.30	2,093,979.53	1,143,406.49	38,675,932.54	

Big Beaver Falls Area SD

Schedule of Paid Leave

Fiscal Year: 2024-2025

Account Number	Organization Chart Component	Last Name	First Name	Middle Initial	Job Title	Unused leave payment	Unrestricted Indirect Employee	Unrestricted Direct Employee	Restricted Indirect Employee	Restricted Direct Employee	Restricted Rate Adjustment
2360		Lavery	Peggy		Confidential Secretary	\$6,769.70	X			X	\$6,769.70
2620		Podbielski	Michael		Custodian	\$622.60	X		X		
2620		Showalter	Daniel		Custodian	\$1,916.32	X		X		
2620		Showalter	Daniel		Maintenance	\$950.00	X		X		
1110		Hornick	Mark		Teacher	\$960.00		X		X	
1110		Shee	Debra		Teacher	\$725.00		X		X	
1110		Callen	Cynthia		Teacher	\$170.00		X		X	
2111		Leeman	Mary Beth		Special Education Director	\$14,724.62		X		X	
TOTAL							\$10,258.62	\$16,579.62	\$3,488.92	\$23,349.32	\$6,769.70

Big Beaver Falls Area SD

Indirect Cost Rate Pool

Schedule of Plant Costs

Fiscal Year: 2024-2025

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

Big Beaver Falls Area SD
Adjustments for Restricted Rate

Fiscal Year: 2024-2025

Account Number	Organization Chart Component	Last Name	First Name	Middle Initial	Job Title	Leave Payout	Indirect Salary (100)	Indirect Benefits (200)	Indirect Other Costs 300-890	Total Indirect Costs(100+200+300-890)
2360	Chief Executive Officer	Nugent	Donna		Superintendent		\$197,902.84	\$78,087.50	\$22,162.14	
2360	Deputy Chief Executive Officers	Lavery	Peggy		Superintendent Secretary	\$6,769.70	\$68,813.00	\$27,152.00	\$7,706.00	
					TOTAL 2360	\$6,769.70	\$266,715.84	\$105,239.50	\$29,868.14	
2511	Accounting (Chief Financial Officer (CFO))	Ceccarelli	Gary		Business Manager		\$147,821.77	\$105,111.31	\$49,330.26	
2511	Payroll Processing	Bowser	Tiffany		Payroll Specialist		\$87,058.00	\$61,903.00	\$29,052.22	
2511	Procurement	Revis	Regina		Accounts Payable		\$67,259.00	\$40,715.00	\$19,108.17	
					TOTAL 2511		\$292,136.77	\$207,729.31	\$97,490.65	
					GRAND TOTAL	\$6,769.70	\$558,852.61	\$312,968.81	\$127,358.79	

Big Beaver Falls Area SD

Schedule of Subcontracts/Subawards for each Department

Fiscal Year: 2024-2025

Fund Code	Account Code	Object Code	Organization Name	Contract Identifier	Original Subgrant/Subaward Amount	Fiscal Year Expenditure	\$25,000 Fiscal Year Contract Expenditures in Base	Fiscal Year Contract Expenditures in excess of \$25,000 Total Exclusions
10	1200	322	New Horizon	1	\$988,389.50	\$988,389.50	\$25,000.00	\$963,389.50
10	1200	322	The Education Center at the Watson Institute	2	\$325,446.12	\$325,446.12	\$25,000.00	\$300,446.12
10	1200	323	Beaver County Rehabilitation Center	3	\$138,169.21	\$138,169.21	\$25,000.00	\$113,169.21
			Total 1200 Special Programs – Elementary / Secondary		\$1,452,004.83	\$1,452,004.83	\$75,000.00	\$1,377,004.83
			TOTAL		\$1,452,004.83	\$1,452,004.83	\$75,000.00	\$1,377,004.83

