

LEA Name : Saint Clair Area SD
Address : 227 S Mill St
Saint Clair, PA 17970

County : Schuylkill
AUN Number : 129546803
LEA Type : SD

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2020

Pennsylvania Department of Education
&
Office of Comptroller Operations

PDE-2056: Intermediate Unit
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

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

Chief School Administrator Signature

Date

Board Secretary Signature

Date

10-31-2020

10-31-2020

Theresa Schane

(570)429-2716 Ext :203

Contact Person

Contact Person Telephone Number

schane@saintclairsd.org

(570)429-2862

Contact Person E-mail Address

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2020

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

LEA Name : Saint Clair Area SD

AUN Number : 129546803

County : Schuylkill

Audit Certification Due:
12/31/2020

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

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

Chief School Administrator

Signature

Date

Signature

Date

Board Secretary

Theresa Schane

Contact Person

(570)429-2716

Ext :203

Contact Person Telephone Number

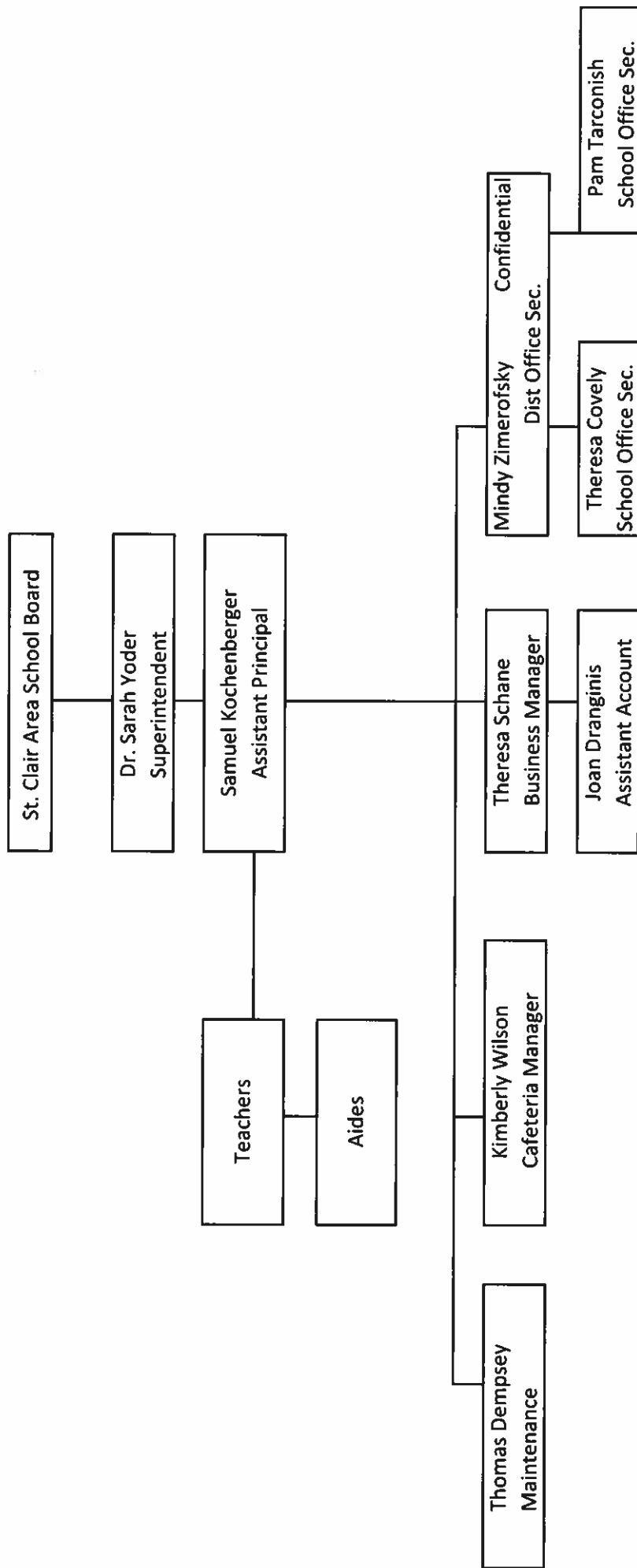
schane@saintclairsd.org

Contact Person E-mail Address

(570)429-2862

Contact Person Fax Number

St. Clair Area School District
Organizational Flow Chart
2018-2019





Book	Policy Manual
Section	600 Finances
Title	Capital Asset Policy
Code	622
Status	Active
Legal	1. 24 P.S. 218 2. 24 P.S. 613 Governmental Accounting Standards Board, Statement No. 34
Adopted	May 22, 2003
Last Reviewed	June 14, 2017

Purpose

The Saint Clair Area School District Capital Asset Policy follows the requirements set forth by the Governmental Accounting Standards Board Statement No. 34 as it pertains to Capital Asset Reporting.

Definition

The policy applies to Saint Clair Area School District's acquisition and depreciation of capital assets. **Capital assets** include land, improvements to land, easements, buildings and building additions, building improvements, furniture, fixtures and equipment, equipment under lease, vehicles, works of art and historical treasures, construction-in-progress, and infrastructure. Capital assets are tangible assets used in operations and have initial useful lives extending beyond a single reporting period. Equipment will not change its original shape, appearance or character with use and it can be expected to last more than one year with reasonable care and maintenance.

Authority

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

Delegation of Responsibility

The Board of School Directors delegates to the Business Office, the responsibility to coordinate the compilation and preparation of all information necessary to implement this policy. The Business Office shall be responsible for implementation of the necessary

procedures to establish and maintain a capital asset inventory, including depreciation schedules.

Guidelines

Capital Asset Addition Overview

1. Purchased capital assets greater than \$1,500 should be recorded at historical/original cost. The cost of a capital asset should include capitalized interest and ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include costs that are directly attributable to asset acquisition – such as freight and transportation charges, site preparation costs, and professional fees.

Purchases less than \$1,500, but have lives that extend beyond one (1) year and need to be controlled for insurance purposes, should be classified as non-capital equipment expenditures, and coded to the object specified by the Pennsylvania Public School Accounting Manual. Purchases less than \$1,500, and are consumed within the fiscal year are treated as supplies and coded to the supply objects prescribed by the Pennsylvania Public School Accounting Manual.

Group purchases of assets greater than \$1,500 should be recorded at historical costs. Group assets are assigned to one specific location, are movable property requiring loss control, and have a useful life extending beyond a single reporting period. Group assets include classroom furniture, classroom texts, library books, musical instruments, computer equipment, and band uniforms. Group purchases less than \$1,500 are not capitalized.

2. Capital assets should be depreciated over their useful lives as determined for each asset class. Land, and some land improvements, are considered inexhaustible, and are therefore not subject to depreciation.
3. If determining historical costs is not practical due to inadequate records, reporting should be based on estimates of original cost at the date of construction or purchase.
4. Depending upon the information available and the category of the asset, fixed asset records should include all or part of the following:

Asset Tag Number	Estimated Useful Life
Description	Depreciation Method
Asset Class	Salvage Value
Serial Number	Accumulated Depreciation
Cost	Depreciation Expense
Location or Functional Area	Replacement Cost
Acquisition Date	

Donations

Donated capital assets must be reported at fair market value plus ancillary charges, if any, at the time of donation. Donated assets are depreciated over their useful lives as determined for each asset class. If determining historical costs is not practical due to inadequate records, reporting should be based on estimates of fair market value at the date of donation.

Collections

1. Works of art historical treasures and similar assets should be capitalized at their historical cost or fair value at date of donation (estimated if necessary) whether they are held as individual items or in a collection.
2. Capitalized collections or individual items that are exhaustible should be depreciated over their useful lives. Depreciation is not required for collections or individual items that are inexhaustible.

Infrastructure

Definition: Infrastructure assets are long-lived capital assets that normally are stationary in nature and can normally be preserved for a significantly greater number of years than most capital assets. Infrastructure includes roads, electrical distribution systems, street lighting, water wells, etc.

1. Infrastructure assets should be depreciated over the useful lives.
2. Routine repairs and maintenance costs are charged to operations as incurred. Expenditures that extend the useful life of the infrastructure are capitalized as part of the asset and depreciated over the newly established useful life.

Useful Lives

Useful lives of fixed assets relate to the life expectancy as use by the specific governmental unit. The following table should be used to assist the district in estimating the useful life of a capital asset:

Asset Class	Examples	Years/Range
Land		N/A
Site Improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	15-20
School Buildings		40-50
HVAC Systems	Heating, ventilation and air conditioning systems	20-25
Roofing		20-25
Interior Construction		25-30
Carpet Replacement		5-7
Electrical/Plumbing		25-30
Sprinkler/Fire System		20-25
Outdoor Equipment	Playground, radio towers, fuel tanks, pumps	15-20
Machinery & Tools	Shop & maintenance equipment, tools	10-15
Kitchen Equipment	Appliances	10-15
Custodial Equipment	Floor scrubbers, vacuums, other	5-10
Furniture & Accessories	Classroom & office furniture	15-20
Business Machines	Fax, duplicating & printing equipment	5-10
Communication Equipment	Mobile, portable radios, non-computerized	5-10
Computer Hardware	PC's, printers, network hardware	3-5
Computer Software	Instructional, other short-term	5-10
Computer Software	Administrative or long-term	5-10
Audio Visual Equipment	Projectors, cameras (still & digital)	7-10
Musical Instruments	Pianos, string, brass, percussion	10-15
Library Books	Collections	5-7
Licensed Vehicles	Trucks, Vans, Buses, other on-road vehicles	8-10

Grounds Equipment	Mowers, tractors, attachments	10-15
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Source: ASBO

Depreciation

1. Depreciation is required for the district's capital assets. Depreciation is allocated to expense in a systematic and rational manner. Depreciation is calculated using the straight line method and reported by area of activity (function). The district calculates depreciation on all capital assets reported in the district financial statements other than land, permanent improvements to land, and construction in progress.
2. Depreciation may be calculated for a class of assets, a network of assets or individual assets.

Disposals

1. **Sale of Fixed Assets:** When fixed assets are sold, calculation of gain or loss on disposal is required. The calculation is based upon the amount of proceeds received less the net book value (cost less accumulated depreciation taken on the asset).
2. **Trade-ins:** The value given for a trade is part of the cost of the newly acquired asset. The costs and accumulated depreciation of the traded-in asset must be removed from the books. Any gain or loss resulting from the disposition of the asset will be recognized as a gain or loss on disposal.

Assets Acquired by Capital Lease

Assets acquired by capital lease are recorded at the net present value of the future minimum lease payments. A corresponding liability is established at this time. Assets acquired under the terms of capital leases are depreciated over the useful lives designated for the asset class.

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30685	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification. 6153, Current AFR Rev Detail: \$51,409.71 6153, Prior AFR Rev Detail: \$26,049.10	Several large properties and business changed ownership during this fiscal year. This revenue account is unpredictable so a conservative amount is budgeted.
41162	Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits. Please verify following fund and function codes: Fund 10 Function 2515;	No salaries budgeted to this function. Benefits are the employer share of HSA and Financial fees for such accounts.
50160	SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.	GOB Series 2020 was settled on 6/4/2020, the first interest payment is due on 10/1/2020
50410	SESS - 2140 Psychological Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2140: \$7,545.95 Prior Year SESS Schedule 2140: \$22,097.87	The District shares this service with another school district and did not have the need for as many services as the prior school year.
50420	SESS - 2150 Speech Pathology and Audiology Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2150: \$126,495.08 Prior Year SESS Schedule 2150: \$82,912.03	District had need for a full time speech therapist and a part time therapist hired on a consultant as needed basis.
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2350: \$1,175.50 Prior Year SESS Schedule 2350: \$500.00	A special education situation needed the expertise of special education attorney.

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents	327,782				
0110	Investments	5,479,583				
0120	Taxes Receivable	1,642,267				
0130	Due From Other Funds					
0141	Due From Other Governments	564,366				
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	231				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
Total Assets		\$8,014,229				
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$8,014,229				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Assets And Deferred Outflows Of Resources						
Assets						
0100	Cash and Cash Equivalents			195,444	4,536	
0110	Investments		1,718,484			
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			\$1,718,484	\$195,444	\$4,536	
0910	Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources			\$1,718,484	\$195,444	\$4,536	

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources		
Assets		
0100 Cash and Cash Equivalents		527,762
0110 Investments		7,198,067
0120 Taxes Receivable		1,642,267
0130 Due From Other Funds		
0141 Due From Other Governments		564,366
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		231
0170 Inventories		
0180 Prepaid Expenses (Expenditures)		
0190 Other Current Assets		
Total Assets		\$9,932,693
0910 Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources		\$9,932,693

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds	33,821				
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	509,914				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	497,174				
0462	Payroll Deductions and Withholding					
0480	Unearned Revenues	1,434,425				
0490	Other Current Liabilities					
Total Liabilities		\$2,475,334				
0950	Deferred Inflows of Resources					
Fund Balances						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance					
0830	Committed Fund Balance					
0840	Assigned Fund Balance	4,274,485				
0850	Unassigned Fund Balance	1,264,410				
Total Fund Balances		\$5,538,895				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$8,014,229				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances						
Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable					
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		1,718,484	195,444	4,536	
0830	Committed Fund Balance					
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
Total Fund Balances			\$1,718,484	\$195,444	\$4,536	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances			\$1,718,484	\$195,444	\$4,536	

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Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances		
Liabilities		
0400 Due to Other Funds		33,821
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable		509,914
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits		497,174
0462 Payroll Deductions and Withholding		
0480 Unearned Revenues		1,434,425
0490 Other Current Liabilities		
Total Liabilities		\$2,475,334
0950 Deferred Inflows of Resources		
Fund Balances		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		1,918,464
0830 Committed Fund Balance		
0840 Assigned Fund Balance		4,274,485
0850 Unassigned Fund Balance		1,264,410
Total Fund Balances		\$7,457,359
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$9,932,693

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	5,457,823				
7000 Revenue from State Sources	5,913,087				
8000 Revenue from Federal Sources	282,701				
Total Revenues	\$11,653,611				
Expenditures					
1000 Instruction	6,974,274				
2000 Support Services	2,724,477				
3000 Operation of Non-Instructional Services	154,039				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$9,852,790				
Excess (Deficiency) Of Revenues Over Expenditures	\$1,800,821				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds	4,230,003				
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	1,021				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries	3,549				
5120 Debt Service – Refunded Bonds	4,048,325				
5150 Bond Discounts					
5200 Interfund Transfers – Out	875,791				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$689,543)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues					
6000 Revenue from Local Sources		26,844	1,817		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$26,844	\$1,817		
Expenditures					
1000 Instruction					
2000 Support Services		366			
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service				619,165	
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures		\$366		\$619,165	
Excess (Deficiency) Of Revenues Over Expenditures		\$26,478	\$1,817	(\$619,165)	
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					
9300 Interfund Transfers - IN		252,097		623,694	
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			95,000		
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)		\$252,097	\$95,000	\$623,694	

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
Revenues		
6000	Revenue from Local Sources	5,486,484
7000	Revenue from State Sources	5,913,087
8000	Revenue from Federal Sources	282,701
Total Revenues		\$11,682,272
Expenditures		
1000	Instruction	6,974,274
2000	Support Services	2,724,843
3000	Operation of Non-Instructional Services	154,039
4000	Facilities Acquisition, Construction and Improvement Services	
5110	Debt Service	619,165
5130	Refund of Prior Year Revenues / Receipts	
Total Expenditures		\$10,472,321
Excess (Deficiency) Of Revenues Over Expenditures		\$1,209,951
Other Financing Sources (Uses)		
9110	Face Value of Bonds Issued	
9120	Proceeds from Refunding of Bonds	4,230,003
9130	Bond Premiums	
9200	Proceeds from Extended-Term Financing	
9300	Interfund Transfers - IN	875,791
9400	Sale of or Compensation for Loss of Fixed Assets	1,021
9710	Transfers from Component Units	
9720	Transfers from Primary Governments	
9910	Other Financing Sources Not Listed in the 9000 Series	
9990	Insurance Recoveries	98,549
5120	Debt Service – Refunded Bonds	4,048,325
5150	Bond Discounts	
5200	Interfund Transfers – Out	875,791
5300	Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)		\$281,248

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances		\$1,111,278				
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year	4,427,616				
Fund Balance - End Of Year		\$5,538,894				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Special And Extraordinary Items						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
Net Change In Fund Balances			\$278,575	\$96,817	\$4,529	
Fund Balance						
0001	Fund Balance - Beginning of Fiscal Year		1,439,910	98,627	6	
Fund Balance - End Of Year			\$1,718,485	\$195,444	\$4,535	

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		\$1,491,199
Fund Balance		
0001	Fund Balance - Beginning of Fiscal Year	5,966,159
Fund Balance - End Of Year		\$7,457,358

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	253,955			253,955	
0110 Investments					
0130 Due From Other Funds	33,822			33,822	
0141 Due From Other Governments					
0142 State Revenue Receivable					
0143 Federal Revenue Receivable	39,264			39,264	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	1,067			1,067	
0170 Inventories	24,550			24,550	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$352,658			\$352,658	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	144,144			144,144	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$144,144			\$144,144	
0910 Deferred Outflows of Resources	55,344			55,344	
Total Assets And Deferred Outflows Of Resources	\$552,146			\$552,146	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	19,068			19,068	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
Total Current Liabilities	\$19,068			\$19,068	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability	526,601			526,601	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$526,601			\$526,601	
Total Liabilities	\$545,669			\$545,669	
0950 Deferred Inflows of Resources	34,463			34,463	
Net Position					
0791 Net Investment in Capital Assets	144,144			144,144	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(172,130)			(172,130)	
Total Net Position	(\$27,986)			(\$27,986)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$552,146			\$552,146	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	193,844			193,844	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$193,844			\$193,844	
Operating Expenses					
100 Personnel Services – Salaries	172,020			172,020	
200 Personnel Services – Employee Benefits	203,844			203,844	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	8,885			8,885	
500 Other Purchased Services	625			625	
600 Supplies	289,543			289,543	
740 Depreciation	35,651			35,651	
810 Dues and Fees	1,882			1,882	
890 Miscellaneous Expenditures					
Total Operating Expenses	\$712,450			\$712,450	
Operating Income (Loss)	(\$518,606)			(\$518,606)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	1,995			1,995	
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	50,781			50,781	
8000 Revenue from Federal Sources	448,640			448,640	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$501,416			\$501,416	
Income (Loss) Before Contributions And Transfers	(\$17,190)			(\$17,190)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$17,190)			(\$17,190)	
0002 Net Position - Beginning of Fiscal Year	444,137			444,137	
0003 Accounting Changes / Residual Equity Transfers	(454,933)			(454,933)	
Net Position - End Of Year	(\$27,986)			(\$27,986)	

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	196,264			196,264	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	301,191			301,191	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	318,728			318,728	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$423,655)			(\$423,655)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	50,781			50,781	
0023 Receipts From Federal Sources -8000	448,639			448,639	
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	\$499,420			\$499,420	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	1,995			1,995	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$1,995	\$1,995
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	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
Net Increase (Decrease) in Cash Flows	77,760			77,760	
0004 Cash and Cash Equivalents Beginning of Year	176,195			176,195	
Cash and Cash Equivalents at Year End	\$253,955			\$253,955	
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(518,606)			(518,606)	
Adjustments					
0051 Depreciation and Net Amortization	35,651			35,651	
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)	38,547			38,547	
0055 Advances to Other Funds (0160)	(3,293)			(3,293)	
0056 (Inc) Dec in Inventories (0170)	(5,886)			(5,886)	
0057 (Inc) Dec in Prepaid Expenses (0180)	257			257	
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	2,109			2,109	
0059 Inc (Dec) in Accounts Payable (0400-0450)	(2,138)			(2,138)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	(1,125)			(1,125)	
0065 Inc (Dec) in Net Pension Liabilities (0570)	38,500			38,500	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	5,744			5,744	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(8,100)			(8,100)	
0067 Deferred Inflows (0950)	(5,315)			(5,315)	
Total Adjustments	\$94,951			\$94,951	
Cash Provided By (Used for) Total	(\$423,655)			(\$423,655)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Student Activity Custodial (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	10,404			4,017
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 Machinery, Equipment and Furniture (Net)				
Total Assets	\$10,404			\$4,017
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$10,404			\$4,017

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100	Cash and Cash Equivalents			14,421
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	Machinery, Equipment and Furniture (Net)			
Total Assets				\$14,421
0910	Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources				\$14,421

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Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>Pension Trust</u>	<u>Student Activity Custodial</u>
		<u>(71)</u>	<u>(72)</u>	<u>(73)</u>	<u>(81)</u>
Liabilities, Deferred Inflows Of Resources And Net Position					
Liabilities					
0400	Due to Other Funds				
0410	Due to Other Governments, Primary Government and Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0460	Payroll Accruals and Withholdings				
0480	Unearned Revenues				
0490	Other Current Liabilities				4,017
Total Liabilities					\$4,017
0950	Deferred Inflows of Resources				
Net Position					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)				
0799	Unrestricted Net Position	10,404			
Total Net Position		\$10,404			
Total Liabilities, Deferred Inflows Of Resources And Net Position		\$10,404			\$4,017

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Amounts Expressed in Whole Dollars		<u>Other Custodial</u>	<u>Fiduciary Component Units</u>	<u>Total Fiduciary Funds</u>
		<u>(89)</u>	<u>(98)</u>	
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400	Due to Other Funds			
0410	Due to Other Governments, Primary Government and Component Units			
0420	Accounts Payable			
0430	Contracts Payable			
0450	Short-Term Payables			
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			4,017
Total Liabilities				\$4,017
0950	Deferred Inflows of Resources			
Net Position				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			
0799	Unrestricted Net Position			10,404
Total Net Position				\$10,404
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$14,421

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings	122					
0092 Other Additions						
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions						
Change In Net Position	\$122					
0006 Net Position – Beginning of Fiscal Year	10,282					
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$10,404					

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Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u>
		<u>Funds</u>
Additions		
0091	Gifts and Contributions	
0095	Net Investment Earnings	122
0092	Other Additions	
Deductions		
0093	Scholarships Awarded	
0094	Other Deductions	
Change In Net Position		\$122
0006	Net Position – Beginning of Fiscal Year	10,282
0007	Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year		\$10,404

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General Fund (10)

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	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
Revenue from Local Sources				
6111 Current Real Estate Taxes	3,708,237.26			3,708,237.26
6113 Public Utility Realty Taxes	4,507.29			4,507.29
6114 Payments in Lieu of Current Taxes - State / Local	3,261.33			3,261.33
6120 Current Per Capita Taxes, Section 679	15,201.60			15,201.60
6141 Current Act 511 Per Capita Taxes	15,201.60			15,201.60
6143 Current Act 511 Local Services Taxes	14,665.41			14,665.41
6151 Current Act 511 Earned Income Taxes	582,074.40			582,074.40
6152 Current Act 511 Occupation Taxes	66,180.42			66,180.42
6153 Current Act 511 Real Estate Transfer Taxes	51,409.71			51,409.71
6155 Current Act 511 Business Privilege Taxes	243,475.81			243,475.81
6411 Delinquent Real Estate Taxes	340,559.66			340,559.66
6500 Earnings on Investments	72,327.50			
6700 Revenues from LEA Activities	66,144.71			
6821 State Revenue Received from Other Pennsylvania Public LEAs	63.77			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	46,520.12			
6832 Federal IDEA Revenue Received as Pass Through	132,514.00			
6910 Rentals	38,590.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	45,626.35			
6962 Other Services Provided Other Pennsylvania LEAs	(7,530.18)			
6991 Refunds of a Prior Year Expenditure	14,757.82			
6999 Other Revenues Not Specified Above	4,034.33			
TOTAL Revenue from Local Sources	\$5,457,822.91			\$5,044,774.49

	Revenue Reported In Current Year			
<u>Revenue from State Sources</u>				
7111 Basic Education Funding-Formula	3,437,298.95			
7112 Basic Education Funding-Social Security	151,059.75			
7271 Special Education funds for School-Aged Pupils	645,393.12			
7311 Pupil Transportation Subsidy	417,624.92			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	24,255.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	214,733.83			
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,739.32			
7340 State Property Tax Reduction Allocation	148,054.70			
7350 Sewage Treatment Operations / Environmental Subsidies	1,111.28			
7361 School Safety and Security Grants	43,125.00			
7505 Ready to Learn Block Grant	134,649.00			
7820 State Share of Retirement Contributions	686,042.48			
TOTAL Revenue from State Sources	\$5,913,087.35			

	Revenue Reported In Current Year			
Revenue from Federal Sources				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	189,733.99			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	28,478.00			
8517 NCLB, Title IV - 21St Century Schools	14,366.00			
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	4,599.50			
8749 Other CARES Act Funding	5,271.18			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	16,990.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	23,261.96			
TOTAL Revenue from Federal Sources	\$282,700.63			

Revenue Reported In Current Year				
Other Financing Sources				
9120	Proceeds from Refunding of Bonds	4,230,003.00		
9400	Sale of or Compensation for Loss of Fixed Assets	1,021.21		
9990	Insurance Recoveries	3,548.88		
TOTAL Other Financing Sources		\$4,234,573.09		
TOTAL FROM ALL SOURCES		\$15,888,183.98		\$5,044,774.49

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	3,708,237.26					
6113 Public Utility Realty Taxes	4,507.29					
6114 Payments in Lieu of Current Taxes - State / Local	3,261.33					
6120 Current Per Capita Taxes, Section 679	15,201.60					
6141 Current Act 511 Per Capita Taxes	15,201.60					
6143 Current Act 511 Local Services Taxes	14,665.41					
6151 Current Act 511 Earned Income Taxes	582,074.40					
6152 Current Act 511 Occupation Taxes	66,180.42					
6153 Current Act 511 Real Estate Transfer Taxes	51,409.71					
6155 Current Act 511 Business Privilege Taxes	243,475.81					
6411 Delinquent Real Estate Taxes	340,559.66					
6500 Earnings on Investments	72,327.50					
6700 Revenues from LEA Activities	66,144.71					
6821 State Revenue Received from Other Pennsylvania Public LEAs	63.77					
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	46,520.12					
6832 Federal IDEA Revenue Received as Pass Through	132,514.00					
6910 Rentals	38,590.00					
6944 Receipts from Other LEAs in Pennsylvania - Education	45,626.35					
6962 Other Services Provided Other Pennsylvania LEAs	(7,530.18)					
6991 Refunds of a Prior Year Expenditure	14,757.82					
6999 Other Revenues Not Specified Above	4,034.33					
6000 Total Revenue from Local Sources	\$5,457,822.91					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	3,437,298.95					
7112 Basic Education Funding-Social Security	151,059.75					
7271 Special Education funds for School-Aged Pupils	645,393.12					
7311 Pupil Transportation Subsidy	417,624.92					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	24,255.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	214,733.83					
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,739.32					
7340 State Property Tax Reduction Allocation	148,054.70					
7350 Sewage Treatment Operations / Environmental Subsidies	1,111.28					
7361 School Safety and Security Grants	43,125.00					
7505 Ready to Learn Block Grant	134,649.00					

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	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					3,708,237.26
6113 Public Utility Realty Taxes					4,507.29
6114 Payments in Lieu of Current Taxes - State / Local					3,261.33
6120 Current Per Capita Taxes, Section 679					15,201.60
6141 Current Act 511 Per Capita Taxes					15,201.60
6143 Current Act 511 Local Services Taxes					14,665.41
6151 Current Act 511 Earned Income Taxes					582,074.40
6152 Current Act 511 Occupation Taxes					66,180.42
6153 Current Act 511 Real Estate Transfer Taxes					51,409.71
6155 Current Act 511 Business Privilege Taxes					243,475.81
6411 Delinquent Real Estate Taxes					340,559.66
6500 Earnings on Investments	26,844.03	1,817.30	0.11		100,988.94
6700 Revenues from LEA Activities					66,144.71
6821 State Revenue Received from Other Pennsylvania Public LEAs					63.77
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					46,520.12
6832 Federal IDEA Revenue Received as Pass Through					132,514.00
6910 Rentals					38,590.00
6944 Receipts from Other LEAs in Pennsylvania - Education					45,626.35
6962 Other Services Provided Other Pennsylvania LEAs					(7,530.18)
6991 Refunds of a Prior Year Expenditure					14,757.82
6999 Other Revenues Not Specified Above					4,034.33
6000 Total Revenue from Local Sources	\$26,844.03	\$1,817.30	\$0.11		\$5,486,484.35
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					3,437,298.95
7112 Basic Education Funding-Social Security					151,059.75
7271 Special Education funds for School-Aged Pupils					645,393.12
7311 Pupil Transportation Subsidy					417,624.92
7312 Nonpublic and Charter School Pupil Transportation Subsidy					24,255.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					214,733.83
7330 Health Services (Medical, Dental, Nurse, Act 25)					9,739.32
7340 State Property Tax Reduction Allocation					148,054.70
7350 Sewage Treatment Operations / Environmental Subsidies					1,111.28
7361 School Safety and Security Grants					43,125.00
7505 Ready to Learn Block Grant					134,649.00

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	<u>General Fund (10)</u>	<u>Student Sponsored</u> <u>Activity Fund (21)</u>	<u>Public Purpose</u> <u>Trust (27)</u>	<u>Other Compt</u> <u>Approved (28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690, 1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	686,042.48					
7000 Total Revenue from State Sources	\$5,913,087.35					
8000 Revenue from Federal Sources						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	189,733.99					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	28,478.00					
8517 NCLB, Title IV - 21St Century Schools	14,366.00					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	4,599.50					
8749 Other CARES Act Funding	5,271.18					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	16,990.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	23,261.96					
8000 Total Revenue from Federal Sources	\$282,700.63					
9000 Other Financing Sources						
9120 Proceeds from Refunding of Bonds	4,230,003.00					
9310 General Fund Transfers						
9400 Sale of or Compensation for Loss of Fixed Assets	1,021.21					
9990 Insurance Recoveries	3,548.88					
9000 Total Other Financing Sources	\$4,234,573.09					
Total From All Sources	\$15,888,183.98					

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	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					686,042.48
7000 Total Revenue from State Sources					\$5,913,087.35
8000 Revenue from Federal Sources					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					189,733.99
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					28,478.00
8517 NCLB, Title IV - 21St Century Schools					14,366.00
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					4,599.50
8749 Other CARES Act Funding					5,271.18
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					16,990.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					23,261.96
8000 Total Revenue from Federal Sources					\$282,700.63
9000 Other Financing Sources					
9120 Proceeds from Refunding of Bonds					4,230,003.00
9310 General Fund Transfers	252,096.70		623,693.98		875,790.68
9400 Sale of or Compensation for Loss of Fixed Assets					1,021.21
9990 Insurance Recoveries		95,000.00			98,548.88
9000 Total Other Financing Sources	\$252,096.70	\$95,000.00	\$623,693.98		\$5,205,363.77
Total From All Sources	\$278,940.73	\$96,817.30	\$623,694.09		\$16,887,636.10

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690. 1850) (31)</u>
Revenue from Local Sources	5,457,822.91					
Revenue from State Sources	5,913,087.35					
Revenue from Federal Sources	282,700.63					
Other Financing Sources	4,234,573.09					
Total From All Sources	\$15,888,183.98					

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	<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	26,844.03	1,817.30	0.11		5,486,484.35
Revenue from State Sources					5,913,087.35
Revenue from Federal Sources					282,700.63
Other Financing Sources	252,096.70	95,000.00	623,693.98		5,205,363.77
Total From All Sources	\$278,940.73	\$96,817.30	\$623,694.09		\$16,887,636.10

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General Fund (10)	
1000 Instruction	<u>Total</u>
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries	2,376,484.99
Total Personnel Services – Salaries	\$2,376,484.99
200 <u>Personnel Services – Employee Benefits</u>	
210 Group Insurance – Contracted Provider	39,289.65
220 Social Security Contributions	175,964.28
230 PSERS Retirement Contributions	799,549.96
250 Unemployment Compensation	6,440.77
260 Workers' Compensation	13,348.00
270 Group Insurance – Self-Insurance	777,777.50
299 All Other Employee Benefits	17,007.48
Total Personnel Services – Employee Benefits	\$1,829,377.64
300 <u>Purchased Professional and Technical Services</u>	
310 Official / Administrative Services	550.00
322 Professional Educational Services – Ius	200,905.14
323 Professional Educational Services – Other Educational Agencies	12,243.46
330 Other Professional Services	4,194.00
390 Other Purchased Professional and Technical Services	62,784.85
Total Purchased Professional and Technical Services	\$280,677.45
400 <u>Purchased Property Services</u>	
440 Rentals	13,933.05
Total Purchased Property Services	\$13,933.05
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	935.00
561 Tuition To Other School Districts Within the State	1,698,335.95
562 Tuition To Pennsylvania Charter Schools	419,781.16
564 Tuition To Career and Technology Centers	266,990.00
580 Travel	12,421.31
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	3,613.84
599 Other Miscellaneous Purchased Services	1,475.00
Total Other Purchased Services	\$2,403,552.26
600 <u>Supplies</u>	
610 General Supplies	32,293.48
640 Books and Periodicals	20,699.95
Total Supplies	\$52,993.43
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	16,990.00
Total Property	\$16,990.00
800 <u>Other Objects</u>	
890 Miscellaneous Expenditures	265.00
Total Other Objects	\$265.00
Total 1000 Instruction	\$6,974,273.82

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General Fund (10)				
1100 Regular Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	974,088.41	623,857.88	134,505.93	1,732,452.22
Total Personnel Services – Salaries	\$974,088.41	\$623,857.88	\$134,505.93	\$1,732,452.22
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	16,582.94	11,608.23	3,189.66	31,380.83
220 Social Security Contributions	71,912.89	46,397.31	9,255.41	127,565.61
230 PSERS Retirement Contributions	328,953.73	211,124.66	42,693.11	582,771.50
250 Unemployment Compensation	2,802.98	1,705.56	308.59	4,817.13
260 Workers' Compensation	5,637.26	3,430.16	620.61	9,688.03
270 Group Insurance – Self-Insurance	322,413.83	196,634.50	51,547.88	570,596.21
299 All Other Employee Benefits	64.08	16,943.40		17,007.48
Total Personnel Services – Employee Benefits	\$748,367.71	\$487,843.82	\$107,615.26	\$1,343,826.79
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services	45,307.79	15,102.60		60,410.39
Total Purchased Professional and Technical Services	\$45,307.79	\$15,102.60		\$60,410.39
400 <u>Purchased Property Services</u>				
440 Rentals	6,956.11	6,976.94		13,933.05
Total Purchased Property Services	\$6,956.11	\$6,976.94		\$13,933.05
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	206.25	68.75	660.00	935.00
561 Tuition To Other School Districts Within the State		1,600,000.00		1,600,000.00
562 Tuition To Pennsylvania Charter Schools	144,455.89	60,901.96		205,357.85
599 Other Miscellaneous Purchased Services			1,475.00	1,475.00
Total Other Purchased Services	\$144,662.14	\$1,660,970.71	\$2,135.00	\$1,807,767.85
600 <u>Supplies</u>				
610 General Supplies	17,892.89	6,816.73	3,706.00	28,415.62
640 Books and Periodicals	11,643.22	2,977.50	6,044.23	20,664.95
Total Supplies	\$29,536.11	\$9,794.23	\$9,750.23	\$49,080.57
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures	198.75	66.25		265.00
Total Other Objects	\$198.75	\$66.25		\$265.00
Total 1100 Regular Programs – Elementary / Secondary	\$1,949,117.02	\$2,804,612.43	\$254,006.42	\$5,007,735.87

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General Fund (10)				
1110 Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	974,088.41	623,857.88		1,597,946.29
Total Personnel Services – Salaries	\$974,088.41	\$623,857.88		\$1,597,946.29
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	16,582.94	11,608.23		28,191.17
220 Social Security Contributions	71,912.89	46,397.31		118,310.20
230 PSERS Retirement Contributions	328,953.73	211,124.66		540,078.39
250 Unemployment Compensation	2,802.98	1,705.56		4,508.54
260 Workers' Compensation	5,637.26	3,430.16		9,067.42
270 Group Insurance – Self-Insurance	322,413.83	196,634.50		519,048.33
299 All Other Employee Benefits	64.08	16,943.40		17,007.48
Total Personnel Services – Employee Benefits	\$748,367.71	\$487,843.82		\$1,236,211.53
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services	45,307.79	15,102.60		60,410.39
Total Purchased Professional and Technical Services	\$45,307.79	\$15,102.60		\$60,410.39
400 <u>Purchased Property Services</u>				
440 Rentals	6,956.11	6,976.94		13,933.05
Total Purchased Property Services	\$6,956.11	\$6,976.94		\$13,933.05
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	206.25	68.75		275.00
561 Tuition To Other School Districts Within the State		1,600,000.00		1,600,000.00
562 Tuition To Pennsylvania Charter Schools	144,455.89	60,901.96		205,357.85
Total Other Purchased Services	\$144,662.14	\$1,660,970.71		\$1,805,632.85
600 <u>Supplies</u>				
610 General Supplies	17,892.89	6,816.73		24,709.62
640 Books and Periodicals	11,643.22	2,977.50	4,174.00	18,794.72
Total Supplies	\$29,536.11	\$9,794.23	\$4,174.00	\$43,504.34
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures	198.75	66.25		265.00
Total Other Objects	\$198.75	\$66.25		\$265.00
Total 1110 Regular Programs	\$1,949,117.02	\$2,804,612.43	\$4,174.00	\$4,757,903.45

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General Fund (10)				
1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			134,505.93	134,505.93
Total Personnel Services – Salaries			\$134,505.93	\$134,505.93
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			3,189.66	3,189.66
220 Social Security Contributions			9,255.41	9,255.41
230 PSERS Retirement Contributions			42,693.11	42,693.11
250 Unemployment Compensation			308.59	308.59
260 Workers' Compensation			620.61	620.61
270 Group Insurance – Self-Insurance			51,547.88	51,547.88
Total Personnel Services – Employee Benefits			\$107,615.26	\$107,615.26
500 <u>Other Purchased Services</u>				
510 Student Transportation Services			660.00	660.00
599 Other Miscellaneous Purchased Services			1,475.00	1,475.00
Total Other Purchased Services			\$2,135.00	\$2,135.00
600 <u>Supplies</u>				
610 General Supplies			3,706.00	3,706.00
640 Books and Periodicals			1,870.23	1,870.23
Total Supplies			\$5,576.23	\$5,576.23
Total 1190 Federally-Funded Regular Programs			\$249,832.42	\$249,832.42

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General Fund (10)				
1200 Special Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	463,539.94	142,482.48	2,950.00	608,972.42
Total Personnel Services – Salaries	\$463,539.94	\$142,482.48	\$2,950.00	\$608,972.42
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	6,516.15	1,392.67		7,908.82
220 Social Security Contributions	34,945.26	10,784.30		45,729.56
230 PSERS Retirement Contributions	156,249.10	48,507.18		204,756.28
250 Unemployment Compensation	1,217.72	405.92		1,623.64
260 Workers' Compensation	2,744.98	914.99		3,659.97
270 Group Insurance – Self-Insurance	183,726.63	23,454.66		207,181.29
Total Personnel Services – Employee Benefits	\$385,399.84	\$85,459.72		\$470,859.56
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services	412.50	137.50		550.00
322 Professional Educational Services – Ius	53,505.86	17,835.28	129,564.00	200,905.14
323 Professional Educational Services – Other Educational Agencies	6,412.83	2,137.61		8,550.44
330 Other Professional Services	3,145.50	1,048.50		4,194.00
390 Other Purchased Professional and Technical Services	1,780.84	593.62		2,374.46
Total Purchased Professional and Technical Services	\$65,257.53	\$21,752.51	\$129,564.00	\$216,574.04
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	389.98	92,029.78		92,419.76
562 Tuition To Pennsylvania Charter Schools	160,817.48	53,605.83		214,423.31
580 Travel	255.98	85.33		341.31
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	3,613.84			3,613.84
Total Other Purchased Services	\$165,077.28	\$145,720.94		\$310,798.22
600 <u>Supplies</u>				
610 General Supplies	3,409.89	440.22		3,850.11
640 Books and Periodicals	26.25	8.75		35.00
Total Supplies	\$3,436.14	\$448.97		\$3,885.11
700 <u>Property</u>				
752 Capital Equipment – Original and Additional			16,990.00	16,990.00
Total Property			\$16,990.00	\$16,990.00
Total 1200 Special Programs – Elementary / Secondary	\$1,082,710.73	\$395,864.62	\$149,504.00	\$1,628,079.35

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General Fund (10)

1210 Life Skills Support

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	38,315.74	12,771.91		51,087.65
Total Personnel Services – Salaries	\$38,315.74	\$12,771.91		\$51,087.65
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	1,408.68	469.56		1,878.24
220 Social Security Contributions	2,931.18	977.06		3,908.24
230 PSERS Retirement Contributions	13,138.46	4,379.49		17,517.95
250 Unemployment Compensation	119.42	39.81		159.23
260 Workers' Compensation	240.18	80.06		320.24
270 Group Insurance – Self-Insurance	25,631.10	8,543.70		34,174.80
Total Personnel Services – Employee Benefits	\$43,469.02	\$14,489.68		\$57,958.70
600 <u>Supplies</u>				
610 General Supplies	89.49	29.83		119.32
Total Supplies	\$89.49	\$29.83		\$119.32
Total 1210 Life Skills Support	\$81,874.25	\$27,291.42		\$109,165.67

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General Fund (10)

1220 Sensory Support

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	3,314.06	1,104.69		4,418.75
Total Personnel Services – Salaries	\$3,314.06	\$1,104.69		\$4,418.75
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	531.28	177.10		708.38
220 Social Security Contributions	253.54	84.51		338.05
230 PSERS Retirement Contributions	1,136.41	378.80		1,515.21
270 Group Insurance – Self-Insurance	13,856.10	4,618.71		18,474.81
Total Personnel Services – Employee Benefits	\$15,777.33	\$5,259.12		\$21,036.45
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services	1,780.84	593.62		2,374.46
Total Purchased Professional and Technical Services	\$1,780.84	\$593.62		\$2,374.46
Total 1220 Sensory Support	\$20,872.23	\$6,957.43		\$27,829.66

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General Fund (10)

1230 Emotional Support

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	51,861.56	17,287.19		69,148.75
Total Personnel Services – Salaries	\$51,861.56	\$17,287.19		\$69,148.75
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	1,004.94	334.98		1,339.92
220 Social Security Contributions	3,967.39	1,322.46		5,289.85
230 PSERS Retirement Contributions	17,440.45	5,813.48		23,253.93
250 Unemployment Compensation	118.88	39.63		158.51
260 Workers' Compensation	239.09	79.70		318.79
270 Group Insurance – Self-Insurance	18,137.34	6,045.78		24,183.12
Total Personnel Services – Employee Benefits	\$40,908.09	\$13,636.03		\$54,544.12
600 <u>Supplies</u>				
610 General Supplies	1,168.28	389.42		1,557.70
Total Supplies	\$1,168.28	\$389.42		\$1,557.70
700 <u>Property</u>				
752 Capital Equipment – Original and Additional			16,990.00	16,990.00
Total Property			\$16,990.00	\$16,990.00
Total 1230 Emotional Support	\$93,937.93	\$31,312.64	\$16,990.00	\$142,240.57

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General Fund (10)

1240 Academic Support

	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	337,761.08	100,556.19	2,950.00	441,267.27
Total Personnel Services – Salaries	\$337,761.08	\$100,556.19	\$2,950.00	\$441,267.27
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	2,698.16	120.00		2,818.16
220 Social Security Contributions	25,346.01	7,584.55		32,930.56
230 PSERS Retirement Contributions	113,462.44	34,244.97		147,707.41
250 Unemployment Compensation	888.92	296.31		1,185.23
260 Workers' Compensation	2,083.71	694.57		2,778.28
270 Group Insurance – Self-Insurance	105,113.49	2,343.75		107,457.24
Total Personnel Services – Employee Benefits	\$249,592.73	\$45,284.15		\$294,876.88
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services	412.50	137.50		550.00
Total Purchased Professional and Technical Services	\$412.50	\$137.50		\$550.00
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	389.98	92,029.78		92,419.76
562 Tuition To Pennsylvania Charter Schools	160,817.48	53,605.83		214,423.31
580 Travel	129.40	43.14		172.54
Total Other Purchased Services	\$161,336.86	\$145,678.75		\$307,015.61
600 <u>Supplies</u>				
610 General Supplies	2,089.22			2,089.22
640 Books and Periodicals	26.25	8.75		35.00
Total Supplies	\$2,115.47	\$8.75		\$2,124.22
Total 1240 Academic Support	\$751,218.64	\$291,665.34	\$2,950.00	\$1,045,833.98

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General Fund (10)				
1241 Learning Support – Public	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	337,761.08	100,556.19	2,950.00	441,267.27
Total Personnel Services – Salaries	\$337,761.08	\$100,556.19	\$2,950.00	\$441,267.27
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	2,698.16	120.00		2,818.16
220 Social Security Contributions	25,346.01	7,584.55		32,930.56
230 PSERS Retirement Contributions	113,462.44	34,244.97		147,707.41
250 Unemployment Compensation	888.92	296.31		1,185.23
260 Workers' Compensation	2,083.71	694.57		2,778.28
270 Group Insurance – Self-Insurance	105,113.49	2,343.75		107,457.24
Total Personnel Services – Employee Benefits	\$249,592.73	\$45,284.15		\$294,876.88
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services	412.50	137.50		550.00
Total Purchased Professional and Technical Services	\$412.50	\$137.50		\$550.00
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	389.98	92,029.78		92,419.76
562 Tuition To Pennsylvania Charter Schools	160,817.48	53,605.83		214,423.31
580 Travel	129.40	43.14		172.54
Total Other Purchased Services	\$161,336.86	\$145,678.75		\$307,015.61
600 <u>Supplies</u>				
610 General Supplies	2,089.22			2,089.22
Total Supplies	\$2,089.22			\$2,089.22
Total 1241 Learning Support – Public	\$751,192.39	\$291,656.59	\$2,950.00	\$1,045,798.98

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General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
640 Books and Periodicals	26.25	8.75		35.00
Total Supplies	\$26.25	\$8.75		\$35.00
Total 1243 Gifted Support	\$26.25	\$8.75		\$35.00

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General Fund (10)				
1260 Physical Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	32,287.50	10,762.50		43,050.00
Total Personnel Services – Salaries	\$32,287.50	\$10,762.50		\$43,050.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	873.09	291.03		1,164.12
220 Social Security Contributions	2,447.14	815.72		3,262.86
230 PSERS Retirement Contributions	11,071.34	3,690.44		14,761.78
250 Unemployment Compensation	90.50	30.17		120.67
260 Workers' Compensation	182.00	60.66		242.66
270 Group Insurance – Self-Insurance	20,988.60	1,902.72		22,891.32
Total Personnel Services – Employee Benefits	\$35,652.67	\$6,790.74		\$42,443.41
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies	3,861.79	1,287.27		5,149.06
Total Purchased Professional and Technical Services	\$3,861.79	\$1,287.27		\$5,149.06
500 <u>Other Purchased Services</u>				
580 Travel	126.58	42.19		168.77
Total Other Purchased Services	\$126.58	\$42.19		\$168.77
600 <u>Supplies</u>				
610 General Supplies	62.90	20.97		83.87
Total Supplies	\$62.90	\$20.97		\$83.87
Total 1260 Physical Support	\$71,991.44	\$18,903.67		\$90,895.11

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General Fund (10)

1280 Early Intervention Support

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	3,613.84			3,613.84
Total Other Purchased Services	\$3,613.84			\$3,613.84
Total 1280 Early Intervention Support	\$3,613.84			\$3,613.84

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General Fund (10)

1290 Special Programs - Other Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	53,505.86	17,835.28	129,564.00	200,905.14
323 Professional Educational Services – Other Educational Agencies	2,551.04	850.34		3,401.38
330 Other Professional Services	3,145.50	1,048.50		4,194.00
Total Purchased Professional and Technical Services	\$59,202.40	\$19,734.12	\$129,564.00	\$208,500.52
Total 1290 Special Programs - Other Support	\$59,202.40	\$19,734.12	\$129,564.00	\$208,500.52

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General Fund (10)

1300 Vocational Education

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
564 Tuition To Career and Technology Centers		266,990.00		266,990.00
Total Other Purchased Services		\$266,990.00		\$266,990.00
Total 1300 Vocational Education		\$266,990.00		\$266,990.00

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General Fund (10)				
1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	7,406.25	2,468.75	25,185.35	35,060.35
Total Personnel Services – Salaries	\$7,406.25	\$2,468.75	\$25,185.35	\$35,060.35
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	559.72	186.57	1,922.82	2,669.11
230 PSERS Retirement Contributions	2,539.60	846.53	8,636.05	12,022.18
Total Personnel Services – Employee Benefits	\$3,099.32	\$1,033.10	\$10,558.87	\$14,691.29
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies			225.00	225.00
Total Purchased Professional and Technical Services			\$225.00	\$225.00
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	4,437.14	1,479.05		5,916.19
580 Travel			12,080.00	12,080.00
Total Other Purchased Services	\$4,437.14	\$1,479.05	\$12,080.00	\$17,996.19
600 <u>Supplies</u>				
610 General Supplies			27.75	27.75
Total Supplies			\$27.75	\$27.75
Total 1400 Other Instructional Programs – Elementary / Secondary	\$14,942.71	\$4,980.90	\$48,076.97	\$68,000.58

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General Fund (10)

1420 Summer School	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	7,406.25	2,468.75		9,875.00
Total Personnel Services – Salaries	\$7,406.25	\$2,468.75		\$9,875.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	559.72	186.57		746.29
230 PSERS Retirement Contributions	2,539.60	846.53		3,386.13
Total Personnel Services – Employee Benefits	\$3,099.32	\$1,033.10		\$4,132.42
Total 1420 Summer School	\$10,505.57	\$3,501.85		\$14,007.42

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General Fund (10)

1440 Alternative Regular Education Programs

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
561 Tuition To Other School Districts Within the State	4,437.14	1,479.05		5,916.19
Total Other Purchased Services	\$4,437.14	\$1,479.05		\$5,916.19
Total 1440 Alternative Regular Education Programs	\$4,437.14	\$1,479.05		\$5,916.19

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General Fund (10)

1441 Adjudicated / Court-Placed Programs

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
561 Tuition To Other School Districts Within the State	4,437.14	1,479.05		5,916.19
Total Other Purchased Services	\$4,437.14	\$1,479.05		\$5,916.19
Total 1441 Adjudicated / Court-Placed Programs	\$4,437.14	\$1,479.05		\$5,916.19

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General Fund (10)				
1490 Additional Other Instructional Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			25,185.35	25,185.35
Total Personnel Services – Salaries			\$25,185.35	\$25,185.35
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions			1,922.82	1,922.82
230 PSERS Retirement Contributions			8,636.05	8,636.05
Total Personnel Services – Employee Benefits			\$10,558.87	\$10,558.87
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies			225.00	225.00
Total Purchased Professional and Technical Services			\$225.00	\$225.00
500 <u>Other Purchased Services</u>				
580 Travel			12,080.00	12,080.00
Total Other Purchased Services			\$12,080.00	\$12,080.00
600 <u>Supplies</u>				
610 General Supplies			27.75	27.75
Total Supplies			\$27.75	\$27.75
Total 1490 Additional Other Instructional Programs			\$48,076.97	\$48,076.97

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General Fund (10)

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
323 Professional Educational Services – Other Educational Agencies			3,468.02	3,468.02
Total Purchased Professional and Technical Services			\$3,468.02	\$3,468.02
Total 1500 Nonpublic School Programs			\$3,468.02	\$3,468.02

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General Fund (10)

2000 Support Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	729,272.17
Total Personnel Services – Salaries		\$729,272.17
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	11,544.64
220	Social Security Contributions	55,148.10
230	PSERS Retirement Contributions	233,984.02
240	Tuition Reimbursement	600.00
250	Unemployment Compensation	1,560.32
260	Workers' Compensation	3,560.79
270	Group Insurance – Self-Insurance	225,562.30
Total Personnel Services – Employee Benefits		\$531,960.17
300	<u>Purchased Professional and Technical Services</u>	
310	Official / Administrative Services	38,879.92
322	Professional Educational Services – Ius	4,554.00
323	Professional Educational Services – Other Educational Agencies	68,274.03
330	Other Professional Services	40,857.00
340	Technical Services	26,229.56
350	Security / Safety Services	20,169.25
360	Employee Training and Development Services	23,312.38
390	Other Purchased Professional and Technical Services	10,819.72
Total Purchased Professional and Technical Services		\$233,095.86
400	<u>Purchased Property Services</u>	
410	Cleaning Services	4,865.96
420	Utility Services	134,103.44
430	Repairs and Maintenance Services	52,836.45
440	Rentals	1,930.96
460	Extermination Services	706.80
Total Purchased Property Services		\$194,443.61
500	<u>Other Purchased Services</u>	
513	Contracted Carriers	559,082.49
516	Student Transportation Services From the IU	11,181.97
520	Insurance – General	214.00
522	Automotive Liability Insurance	4,559.00
523	General Property and Liability Insurance	25,652.00
529	Other Insurance	2,068.00
530	Communications	32,823.76
549	Other Advertising/Public Relations	1,277.52
580	Travel	32.70
596	Direct Payments To Intermediate Units	31,442.50
Total Other Purchased Services		\$668,333.94
600	<u>Supplies</u>	
610	General Supplies	75,012.58
620	Energy	49,506.11

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General Fund (10)

2000 Support Services

	<u>Total</u>
Total Supplies	\$124,518.69
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	59,537.25
Total Property	\$59,537.25
800 <u>Other Objects</u>	
810 Dues and Fees	183,295.06
890 Miscellaneous Expenditures	20.00
Total Other Objects	\$183,315.06
Total 2000 Support Services	\$2,724,476.75

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General Fund (10)

2100 Support Services – Students	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	99,165.53	12,973.18		112,138.71
Total Personnel Services – Salaries	\$99,165.53	\$12,973.18		\$112,138.71
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	867.92	249.30		1,117.22
220 Social Security Contributions	7,417.06	950.76		8,367.82
230 PSERS Retirement Contributions	33,284.33	4,208.70		37,493.03
250 Unemployment Compensation	248.21	26.45		274.66
260 Workers' Compensation	499.19	53.20		552.39
270 Group Insurance – Self-Insurance	16,465.43	5,488.48		21,953.91
Total Personnel Services – Employee Benefits	\$58,782.14	\$10,976.89		\$69,759.03
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies	30,453.75	10,151.25		68,274.03
340 Technical Services				9,329.80
Total Purchased Professional and Technical Services	\$30,453.75	\$10,151.25		\$77,603.83
600 <u>Supplies</u>				
610 General Supplies	447.09	149.03		596.12
Total Supplies	\$447.09	\$149.03		\$596.12
Total 2100 Support Services – Students	\$188,848.51	\$34,250.35		\$260,097.69

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General Fund (10)

2120 Guidance Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	62,308.47	687.50		62,995.97
Total Personnel Services – Salaries	\$62,308.47	\$687.50		\$62,995.97
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	120.00			120.00
220 Social Security Contributions	4,722.58	52.60		4,775.18
230 PSERS Retirement Contributions	20,658.24			20,658.24
250 Unemployment Compensation	168.85			168.85
260 Workers' Compensation	339.59			339.59
Total Personnel Services – Employee Benefits	\$26,009.26	\$52.60		\$26,061.86
Total 2120 Guidance Services	\$88,317.73	\$740.10		\$89,057.83

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General Fund (10)

2140 Psychological Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies	5,493.75	1,831.25		7,325.00
Total Purchased Professional and Technical Services	\$5,493.75	\$1,831.25		\$7,325.00
600 <u>Supplies</u>				
610 General Supplies	165.71	55.24		220.95
Total Supplies	\$165.71	\$55.24		\$220.95
Total 2140 Psychological Services	\$5,659.46	\$1,886.49		\$7,545.95

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General Fund (10)

2150 Speech Pathology and Audiology Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	36,857.06	12,285.68		49,142.74
Total Personnel Services – Salaries	\$36,857.06	\$12,285.68		\$49,142.74
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	747.92	249.30		997.22
220 Social Security Contributions	2,694.48	898.16		3,592.64
230 PSERS Retirement Contributions	12,626.09	4,208.70		16,834.79
250 Unemployment Compensation	79.36	26.45		105.81
260 Workers' Compensation	159.60	53.20		212.80
270 Group Insurance – Self-Insurance	16,465.43	5,488.48		21,953.91
Total Personnel Services – Employee Benefits	\$32,772.88	\$10,924.29		\$43,697.17
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies	24,960.00	8,320.00		33,280.00
Total Purchased Professional and Technical Services	\$24,960.00	\$8,320.00		\$33,280.00
600 <u>Supplies</u>				
610 General Supplies	281.38	93.79		375.17
Total Supplies	\$281.38	\$93.79		\$375.17
Total 2150 Speech Pathology and Audiology Services	\$94,871.32	\$31,623.76		\$126,495.08

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General Fund (10)

2160 Social Work Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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300 Purchased Professional and Technical Services

323 Professional Educational Services – Other Educational Agencies			27,669.03
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Total Purchased Professional and Technical Services			\$27,669.03
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Total 2160 Social Work Services			\$27,669.03
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General Fund (10)

2170 Student Accounting Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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300 Purchased Professional and Technical Services

340 Technical Services			9,329.80
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Total Purchased Professional and Technical Services			\$9,329.80
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Total 2170 Student Accounting Services			\$9,329.80
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General Fund (10)				
2200 Support Services – Instructional Staff	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement	450.00	150.00		600.00
Total Personnel Services – Employee Benefits	\$450.00	\$150.00		\$600.00
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services	18,383.04	4,929.34		23,312.38
390 Other Purchased Professional and Technical Services	4,953.40	1,651.14	381.52	6,986.06
Total Purchased Professional and Technical Services	\$23,336.44	\$6,580.48	\$381.52	\$30,298.44
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	208.75	69.58		278.33
Total Purchased Property Services	\$208.75	\$69.58		\$278.33
500 <u>Other Purchased Services</u>				
530 Communications	11,186.69	3,728.90		14,915.59
Total Other Purchased Services	\$11,186.69	\$3,728.90		\$14,915.59
600 <u>Supplies</u>				
610 General Supplies	5,238.25	2,096.38	4,599.50	11,934.13
Total Supplies	\$5,238.25	\$2,096.38	\$4,599.50	\$11,934.13
Total 2200 Support Services – Instructional Staff	\$40,420.13	\$12,625.34	\$4,981.02	\$58,026.49

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General Fund (10)

2220 Technology Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	187.50	62.50		250.00
Total Purchased Property Services	\$187.50	\$62.50		\$250.00
Total 2220 Technology Support Services	\$187.50	\$62.50		\$250.00

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General Fund (10)				
2240 Computer-Assisted Instruction Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services	4,953.40	1,651.14		6,604.54
Total Purchased Professional and Technical Services	\$4,953.40	\$1,651.14		\$6,604.54
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	21.25	7.08		28.33
Total Purchased Property Services	\$21.25	\$7.08		\$28.33
500 <u>Other Purchased Services</u>				
530 Communications	11,186.69	3,728.90		14,915.59
Total Other Purchased Services	\$11,186.69	\$3,728.90		\$14,915.59
600 <u>Supplies</u>				
610 General Supplies	5,238.25	2,096.38	4,599.50	11,934.13
Total Supplies	\$5,238.25	\$2,096.38	\$4,599.50	\$11,934.13
Total 2240 Computer-Assisted Instruction Support Services	\$21,399.59	\$7,483.50	\$4,599.50	\$33,482.59

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General Fund (10)

2270 Instructional Staff Professional Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement	450.00	150.00		600.00
Total Personnel Services – Employee Benefits	\$450.00	\$150.00		\$600.00
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services	18,383.04	4,929.34		23,312.38
Total Purchased Professional and Technical Services	\$18,383.04	\$4,929.34		\$23,312.38
Total 2270 Instructional Staff Professional Development Services	\$18,833.04	\$5,079.34		\$23,912.38

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General Fund (10)

2280 Nonpublic Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
390 Other Purchased Professional and Technical Services			381.52	381.52
Total Purchased Professional and Technical Services			\$381.52	\$381.52
Total 2280 Nonpublic Support Services			\$381.52	\$381.52

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General Fund (10)				
2300 Support Services – Administration	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	127,293.89			315,719.41
Total Personnel Services – Salaries	\$127,293.89			\$315,719.41
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	448.74	149.58		4,623.02
220 Social Security Contributions	9,699.70			24,070.03
230 PSERS Retirement Contributions	40,600.91			95,390.47
250 Unemployment Compensation	260.07			429.21
260 Workers' Compensation	523.06			1,470.43
270 Group Insurance – Self-Insurance	7,493.76	2,497.92		82,466.04
Total Personnel Services – Employee Benefits	\$59,026.24	\$2,647.50		\$208,449.20
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				38,879.92
330 Other Professional Services				30,177.50
390 Other Purchased Professional and Technical Services				3,833.66
Total Purchased Professional and Technical Services				\$72,891.08
500 <u>Other Purchased Services</u>				
520 Insurance – General				214.00
530 Communications				4,660.45
549 Other Advertising/Public Relations				1,277.52
580 Travel	32.70			32.70
Total Other Purchased Services	\$32.70			\$6,184.67
600 <u>Supplies</u>				
610 General Supplies	6,970.98	1,923.99		12,428.45
Total Supplies	\$6,970.98	\$1,923.99		\$12,428.45
800 <u>Other Objects</u>				
810 Dues and Fees	446.25	148.75		179,659.06
Total Other Objects	\$446.25	\$148.75		\$179,659.06
Total 2300 Support Services – Administration	\$193,770.06	\$4,720.24		\$795,331.87

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General Fund (10)				
2310 Board Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				1,250.00
330 Other Professional Services				20,357.00
390 Other Purchased Professional and Technical Services				3,833.66
Total Purchased Professional and Technical Services				\$25,440.66
500 <u>Other Purchased Services</u>				
520 Insurance – General				110.00
549 Other Advertising/Public Relations				1,277.52
Total Other Purchased Services				\$1,387.52
600 <u>Supplies</u>				
610 General Supplies				594.61
Total Supplies				\$594.61
Total 2310 Board Services				\$27,422.79

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General Fund (10)

2320 Board Treasurer Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
520 Insurance – General				104.00
Total Other Purchased Services				\$104.00
Total 2320 Board Treasurer Services				\$104.00

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General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				24,356.75
Total Personnel Services – Salaries				\$24,356.75
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				1,863.30
Total Personnel Services – Employee Benefits				\$1,863.30
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				37,629.92
Total Purchased Professional and Technical Services				\$37,629.92
500 <u>Other Purchased Services</u>				
530 Communications				4,660.45
Total Other Purchased Services				\$4,660.45
600 <u>Supplies</u>				
610 General Supplies				2,311.97
Total Supplies				\$2,311.97
Total 2330 Tax Assessment and Collection Services				\$70,822.39

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General Fund (10)

2350 Legal and Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				9,820.50
Total Purchased Professional and Technical Services				\$9,820.50
Total 2350 Legal and Accounting Services				\$9,820.50

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General Fund (10)				
2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				164,068.77
Total Personnel Services – Salaries				\$164,068.77
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				4,024.70
220 Social Security Contributions				12,507.03
230 PSERS Retirement Contributions				54,789.56
250 Unemployment Compensation				169.14
260 Workers' Compensation				947.37
270 Group Insurance – Self-Insurance				72,474.36
Total Personnel Services – Employee Benefits				\$144,912.16
600 <u>Supplies</u>				
610 General Supplies				626.90
Total Supplies				\$626.90
800 <u>Other Objects</u>				
810 Dues and Fees				1,915.00
Total Other Objects				\$1,915.00
Total 2360 Office of the Superintendent / Executive Director Services				\$311,522.83

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General Fund (10)				
2380 Office of the Principal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	127,293.89			127,293.89
Total Personnel Services – Salaries	\$127,293.89			\$127,293.89
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	448.74	149.58		598.32
220 Social Security Contributions	9,699.70			9,699.70
230 PSERS Retirement Contributions	40,600.91			40,600.91
250 Unemployment Compensation	260.07			260.07
260 Workers' Compensation	523.06			523.06
270 Group Insurance – Self-Insurance	7,493.76	2,497.92		9,991.68
Total Personnel Services – Employee Benefits	\$59,026.24	\$2,647.50		\$61,673.74
500 <u>Other Purchased Services</u>				
580 Travel	32.70			32.70
Total Other Purchased Services	\$32.70			\$32.70
600 <u>Supplies</u>				
610 General Supplies	6,970.98	1,923.99		8,894.97
Total Supplies	\$6,970.98	\$1,923.99		\$8,894.97
800 <u>Other Objects</u>				
810 Dues and Fees	446.25	148.75		595.00
Total Other Objects	\$446.25	\$148.75		\$595.00
Total 2380 Office of the Principal Services	\$193,770.06	\$4,720.24		\$198,490.30

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General Fund (10)				
2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
810 Dues and Fees				177,149.06
Total Other Objects				\$177,149.06
Total 2390 Other Administration Services				\$177,149.06

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General Fund (10)				
2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				53,024.00
Total Personnel Services – Salaries				\$53,024.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,399.92
220 Social Security Contributions				3,910.99
230 PSERS Retirement Contributions				17,539.34
250 Unemployment Compensation				143.36
260 Workers' Compensation				288.31
270 Group Insurance – Self-Insurance				24,183.12
Total Personnel Services – Employee Benefits				\$47,465.04
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				2,522.00
Total Purchased Professional and Technical Services				\$2,522.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				48.00
Total Purchased Property Services				\$48.00
600 <u>Supplies</u>				
610 General Supplies				4,341.75
Total Supplies				\$4,341.75
800 <u>Other Objects</u>				
810 Dues and Fees				80.00
Total Other Objects				\$80.00
Total 2400 Support Services – Pupil Health				\$107,480.79

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General Fund (10)				
2410 Supervision of Health Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				53,024.00
Total Personnel Services – Salaries				\$53,024.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,399.92
220 Social Security Contributions				3,910.99
230 PSERS Retirement Contributions				17,539.34
250 Unemployment Compensation				143.36
260 Workers' Compensation				288.31
270 Group Insurance – Self-Insurance				24,183.12
Total Personnel Services – Employee Benefits				\$47,465.04
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				48.00
Total Purchased Property Services				\$48.00
800 <u>Other Objects</u>				
810 Dues and Fees				80.00
Total Other Objects				\$80.00
Total 2410 Supervision of Health Services				\$100,617.04

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General Fund (10)				
2411 Supervision of Health Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				53,024.00
Total Personnel Services – Salaries				\$53,024.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,399.92
220 Social Security Contributions				3,910.99
230 PSERS Retirement Contributions				17,539.34
250 Unemployment Compensation				143.36
260 Workers' Compensation				288.31
270 Group Insurance – Self-Insurance				24,183.12
Total Personnel Services – Employee Benefits				\$47,465.04
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				48.00
Total Purchased Property Services				\$48.00
800 <u>Other Objects</u>				
810 Dues and Fees				80.00
Total Other Objects				\$80.00
Total 2411 Supervision of Health Services – Head of Component				\$100,617.04

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General Fund (10)				
2420 Medical Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				2,522.00
Total Purchased Professional and Technical Services				\$2,522.00
600 <u>Supplies</u>				
610 General Supplies				2,426.17
Total Supplies				\$2,426.17
Total 2420 Medical Services				\$4,948.17

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General Fund (10)				
2430 Dental Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
600 <u>Supplies</u>				
610 General Supplies				1,915.58
Total Supplies				\$1,915.58
Total 2430 Dental Services				\$1,915.58

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General Fund (10)				
2500 Support Services – Business	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				114,142.00
Total Personnel Services – Salaries				\$114,142.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,232.24
220 Social Security Contributions				8,582.60
230 PSERS Retirement Contributions				39,139.33
250 Unemployment Compensation				319.90
260 Workers' Compensation				643.38
270 Group Insurance – Self-Insurance				48,700.64
Total Personnel Services – Employee Benefits				\$99,618.09
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				8,157.50
340 Technical Services				8,109.44
Total Purchased Professional and Technical Services				\$16,266.94
400 <u>Purchased Property Services</u>				
440 Rentals				1,399.41
Total Purchased Property Services				\$1,399.41
500 <u>Other Purchased Services</u>				
530 Communications				5,839.18
Total Other Purchased Services				\$5,839.18
600 <u>Supplies</u>				
610 General Supplies				3,692.75
Total Supplies				\$3,692.75
800 <u>Other Objects</u>				
810 Dues and Fees				2,566.00
890 Miscellaneous Expenditures				20.00
Total Other Objects				\$2,586.00
Total 2500 Support Services – Business				\$243,544.37

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General Fund (10)				
2510 Fiscal Services				
	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				114,142.00
Total Personnel Services – Salaries				\$114,142.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,232.24
220 Social Security Contributions				8,582.60
230 PSERS Retirement Contributions				39,139.33
250 Unemployment Compensation				319.90
260 Workers' Compensation				643.38
270 Group Insurance – Self-Insurance				48,700.64
Total Personnel Services – Employee Benefits				\$99,618.09
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				8,157.50
340 Technical Services				8,109.44
Total Purchased Professional and Technical Services				\$16,266.94
400 <u>Purchased Property Services</u>				
440 Rentals				1,251.40
Total Purchased Property Services				\$1,251.40
500 <u>Other Purchased Services</u>				
530 Communications				5,839.18
Total Other Purchased Services				\$5,839.18
600 <u>Supplies</u>				
610 General Supplies				3,692.75
Total Supplies				\$3,692.75
800 <u>Other Objects</u>				
810 Dues and Fees				2,566.00
890 Miscellaneous Expenditures				20.00
Total Other Objects				\$2,586.00
Total 2510 Fiscal Services				\$243,396.36

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General Fund (10)

2511 Supervision of Fiscal Services - Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				114,142.00
Total Personnel Services – Salaries				\$114,142.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,232.24
220 Social Security Contributions				8,582.60
230 PSERS Retirement Contributions				39,139.33
250 Unemployment Compensation				319.90
260 Workers' Compensation				643.38
270 Group Insurance – Self-Insurance				45,782.64
Total Personnel Services – Employee Benefits				\$96,700.09
Total 2511 Supervision of Fiscal Services - Head of Component				\$210,842.09

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General Fund (10)				
2515 Financial Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
270 Group Insurance – Self-Insurance				2,918.00
Total Personnel Services – Employee Benefits				\$2,918.00
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				8,157.50
340 Technical Services				8,109.44
Total Purchased Professional and Technical Services				\$16,266.94
400 <u>Purchased Property Services</u>				
440 Rentals				1,251.40
Total Purchased Property Services				\$1,251.40
500 <u>Other Purchased Services</u>				
530 Communications				5,839.18
Total Other Purchased Services				\$5,839.18
600 <u>Supplies</u>				
610 General Supplies				3,692.75
Total Supplies				\$3,692.75
800 <u>Other Objects</u>				
810 Dues and Fees				2,566.00
890 Miscellaneous Expenditures				20.00
Total Other Objects				\$2,586.00
Total 2515 Financial Accounting Services				\$32,554.27

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General Fund (10)

2540 Printing, Publishing and Duplicating Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
440 Rentals				148.01
Total Purchased Property Services				\$148.01
Total 2540 Printing, Publishing and Duplicating Services				\$148.01

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General Fund (10)				
2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				134,248.05
Total Personnel Services – Salaries				\$134,248.05
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,172.24
220 Social Security Contributions				10,216.66
230 PSERS Retirement Contributions				44,421.85
250 Unemployment Compensation				393.19
260 Workers' Compensation				606.28
270 Group Insurance – Self-Insurance				48,258.59
Total Personnel Services – Employee Benefits				\$106,068.81
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				7,530.32
350 Security / Safety Services				20,169.25
Total Purchased Professional and Technical Services				\$27,699.57
400 <u>Purchased Property Services</u>				
410 Cleaning Services				4,865.96
420 Utility Services				134,103.44
430 Repairs and Maintenance Services			800.00	51,302.62
440 Rentals				531.55
460 Extermination Services				706.80
Total Purchased Property Services			\$800.00	\$191,510.37
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				4,559.00
523 General Property and Liability Insurance				25,652.00
529 Other Insurance				2,068.00
530 Communications				7,408.54
Total Other Purchased Services				\$39,687.54
600 <u>Supplies</u>				
610 General Supplies	32,893.96	8,828.24	297.18	42,019.38
620 Energy				49,506.11
Total Supplies	\$32,893.96	\$8,828.24	\$297.18	\$91,525.49
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				59,537.25
Total Property				\$59,537.25
800 <u>Other Objects</u>				
810 Dues and Fees				990.00
Total Other Objects				\$990.00
Total 2600 Operation and Maintenance of Plant Services	\$32,893.96	\$8,828.24	\$1,097.18	\$651,267.08

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General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary Secondary Federal Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				82,823.41
Total Personnel Services – Salaries				\$82,823.41
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,172.24
220 Social Security Contributions				6,282.55
230 PSERS Retirement Contributions				28,400.10
250 Unemployment Compensation				258.49
260 Workers' Compensation				386.36
270 Group Insurance – Self-Insurance				48,258.59
Total Personnel Services – Employee Benefits				\$85,758.33
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$168,581.74

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General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				82,823.41
Total Personnel Services – Salaries				\$82,823.41
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				2,172.24
220 Social Security Contributions				6,282.55
230 PSERS Retirement Contributions				28,400.10
250 Unemployment Compensation				258.49
260 Workers' Compensation				386.36
270 Group Insurance – Self-Insurance				48,258.59
Total Personnel Services – Employee Benefits				\$85,758.33
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component				\$168,581.74

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General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				51,424.64
Total Personnel Services – Salaries				\$51,424.64
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				3,934.11
230 PSERS Retirement Contributions				16,021.75
250 Unemployment Compensation				134.70
260 Workers' Compensation				219.92
Total Personnel Services – Employee Benefits				\$20,310.48
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				7,530.32
Total Purchased Professional and Technical Services				\$7,530.32
400 <u>Purchased Property Services</u>				
410 Cleaning Services				2,748.00
420 Utility Services				134,103.44
430 Repairs and Maintenance Services			800.00	44,348.71
440 Rentals				531.55
460 Extermination Services				706.80
Total Purchased Property Services			\$800.00	\$182,438.50
500 <u>Other Purchased Services</u>				
523 General Property and Liability Insurance				25,652.00
529 Other Insurance				2,068.00
530 Communications				7,408.54
Total Other Purchased Services				\$35,128.54
600 <u>Supplies</u>				
610 General Supplies	27,524.83	7,038.54	297.18	34,860.55
620 Energy				47,219.28
Total Supplies	\$27,524.83	\$7,038.54	\$297.18	\$82,079.83
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				20,340.70
Total Property				\$20,340.70
800 <u>Other Objects</u>				
810 Dues and Fees				990.00
Total Other Objects				\$990.00
Total 2620 Operation of Buildings Services	\$27,524.83	\$7,038.54	\$1,097.18	\$400,243.01

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General Fund (10)

2630 Care and Upkeep of Grounds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
410 Cleaning Services				2,117.96
430 Repairs and Maintenance Services				2,845.00
Total Purchased Property Services				\$4,962.96
600 <u>Supplies</u>				
610 General Supplies	1,282.22	427.40		1,709.62
Total Supplies	\$1,282.22	\$427.40		\$1,709.62
Total 2630 Care and Upkeep of Grounds Services	\$1,282.22	\$427.40		\$6,672.58

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General Fund (10)

2640 Care and Upkeep of Equipment Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				3,689.91
Total Purchased Property Services				\$3,689.91
600 <u>Supplies</u>				
610 General Supplies	3.38	1.12		4.50
Total Supplies	\$3.38	\$1.12		\$4.50
Total 2640 Care and Upkeep of Equipment Services	\$3.38	\$1.12		\$3,694.41

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General Fund (10)				
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				95.00
Total Purchased Property Services				\$95.00
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				4,559.00
Total Other Purchased Services				\$4,559.00
600 <u>Supplies</u>				
610 General Supplies	201.53	67.18		268.71
620 Energy				2,286.83
Total Supplies	\$201.53	\$67.18		\$2,555.54
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$201.53	\$67.18		\$7,209.54

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General Fund (10)				
2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
350 Security / Safety Services				20,169.25
Total Purchased Professional and Technical Services				\$20,169.25
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				324.00
Total Purchased Property Services				\$324.00
600 <u>Supplies</u>				
610 General Supplies	3,882.00	1,294.00		5,176.00
Total Supplies	\$3,882.00	\$1,294.00		\$5,176.00
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				39,196.55
Total Property				\$39,196.55
Total 2660 Safety and Security Services	\$3,882.00	\$1,294.00		\$64,865.80

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General Fund (10)				
2700 Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				559,082.49
516 Student Transportation Services From the IU				11,181.97
Total Other Purchased Services				\$570,264.46
Total 2700 Student Transportation Services				\$570,264.46

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General Fund (10)				
2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				535,186.02
516 Student Transportation Services From the IU				11,181.97
Total Other Purchased Services				\$546,367.99
Total 2720 Vehicle Operation Services				\$546,367.99

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General Fund (10)

2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				23,896.47
Total Other Purchased Services				\$23,896.47
Total 2750 Nonpublic Transportation				\$23,896.47

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General Fund (10)

2800 Support Services – Central

Elementary Secondary Federal Total

300 Purchased Professional and Technical Services

340 Technical Services 1,260.00

Total Purchased Professional and Technical Services \$1,260.00

400 Purchased Property Services

430 Repairs and Maintenance Services 1,207.50

Total Purchased Property Services \$1,207.50

Total 2800 Support Services – Central \$2,467.50

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General Fund (10)

2820 Information Services

Elementary Secondary Federal Total

300 Purchased Professional and Technical Services

340 Technical Services 1,260.00

Total Purchased Professional and Technical Services \$1,260.00

400 Purchased Property Services

430 Repairs and Maintenance Services 1,207.50

Total Purchased Property Services \$1,207.50

Total 2820 Information Services \$2,467.50

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General Fund (10)

2822 Internal Information Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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300 Purchased Professional and Technical Services

340 Technical Services			1,260.00
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Total Purchased Professional and Technical Services			\$1,260.00
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Total 2822 Internal Information Services			\$1,260.00
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General Fund (10)

2823 Public Information Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

1,207.50

Total Purchased Property Services				\$1,207.50
Total 2823 Public Information Services				\$1,207.50

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General Fund (10)

2900 Other Support Services

Elementary Secondary Federal Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus 4,554.00

Total Purchased Professional and Technical Services \$4,554.00

500 Other Purchased Services

596 Direct Payments To Intermediate Units 31,442.50

Total Other Purchased Services \$31,442.50

Total 2900 Other Support Services \$35,996.50

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General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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300 Purchased Professional and Technical Services

322 Professional Educational Services – lus			4,554.00
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Total Purchased Professional and Technical Services			\$4,554.00
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500 Other Purchased Services

596 Direct Payments To Intermediate Units			31,442.50
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Total Other Purchased Services			\$31,442.50
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Total 2910 Support Services Not Listed Elsewhere In the 2000 Series			\$35,996.50
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General Fund (10)

3000 Operation of Non-Instructional Services		<u>Total</u>
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries	32,744.61	
Total Personnel Services – Salaries		\$32,744.61
200 <u>Personnel Services – Employee Benefits</u>		
220 Social Security Contributions	2,505.01	
230 PSERS Retirement Contributions	5,146.85	
Total Personnel Services – Employee Benefits		\$7,651.86
500 <u>Other Purchased Services</u>		
510 Student Transportation Services	1,990.00	
520 Insurance – General	2,820.00	
Total Other Purchased Services		\$4,810.00
600 <u>Supplies</u>		
610 General Supplies	60,175.30	
Total Supplies		\$60,175.30
800 <u>Other Objects</u>		
810 Dues and Fees	110.00	
860 Grants To Municipal and Community Service Organizations	48,547.27	
Total Other Objects		\$48,657.27
Total 3000 Operation of Non-Instructional Services		\$154,039.04

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General Fund (10)				
3200 Student Activities	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				9,050.00
Total Personnel Services – Salaries				\$9,050.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				692.33
230 PSERS Retirement Contributions				2,246.00
Total Personnel Services – Employee Benefits				\$2,938.33
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				1,990.00
520 Insurance – General				2,820.00
Total Other Purchased Services				\$4,810.00
600 <u>Supplies</u>				
610 General Supplies				59,745.38
Total Supplies				\$59,745.38
800 <u>Other Objects</u>				
810 Dues and Fees				110.00
Total Other Objects				\$110.00
Total 3200 Student Activities				\$76,653.71

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General Fund (10)				
3300 Community Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				23,694.61
Total Personnel Services – Salaries				\$23,694.61
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				1,812.68
230 PSERS Retirement Contributions				2,900.85
Total Personnel Services – Employee Benefits				\$4,713.53
600 <u>Supplies</u>				
610 General Supplies			429.92	429.92
Total Supplies			\$429.92	\$429.92
800 <u>Other Objects</u>				
860 Grants To Municipal and Community Service Organizations				48,547.27
Total Other Objects				\$48,547.27
Total 3300 Community Services			\$429.92	\$77,385.33

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General Fund (10)

5000 Other Expenditures and Financing Uses		<u>Total</u>
800 <u>Other Objects</u>		
830 Interest	78,325.00	
Total Other Objects	\$78,325.00	
900 <u>Other Uses of Funds</u>		
910 Redemption of Principal	3,970,000.00	
932 Capital Reserve Fund Transfers Applicable To Fund 32	252,096.70	
939 Other Fund Transfers	623,693.98	
Total Other Uses of Funds	\$4,845,790.68	
Total 5000 Other Expenditures and Financing Uses	\$4,924,115.68	

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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				78,325.00
Total Other Objects				\$78,325.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				3,970,000.00
Total Other Uses of Funds				\$3,970,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$4,048,325.00

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General Fund (10)

5120 Debt Service – Refunded Bonds	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				78,325.00
Total Other Objects				\$78,325.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				3,970,000.00
Total Other Uses of Funds				\$3,970,000.00
Total 5120 Debt Service – Refunded Bonds				\$4,048,325.00

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General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

252,096.70

939 Other Fund Transfers

623,693.98

Total Other Uses of Funds				\$875,790.68
Total 5200 Interfund Transfers – Out				\$875,790.68

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General Fund (10)

5230 Capital Projects Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
932 Capital Reserve Fund Transfers Applicable To Fund 32				252,096.70
Total Other Uses of Funds				\$252,096.70
Total 5230 Capital Projects Fund Transfers				\$252,096.70

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General Fund (10)

5240 Debt Service Fund Transfers

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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900 Other Uses of Funds

939 Other Fund Transfers				623,693.98
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Total Other Uses of Funds				\$623,693.98
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Total 5240 Debt Service Fund Transfers				\$623,693.98
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Capital Reserve Fund - § 1431 (32)

2000 Support Services	<u>Total</u>
800 <u>Other Objects</u>	
810 Dues and Fees	366.16
Total Other Objects	\$366.16
Total 2000 Support Services	\$366.16

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Capital Reserve Fund - § 1431 (32)				
2500 Support Services – Business	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
810 Dues and Fees				366.16
Total Other Objects				\$366.16
Total 2500 Support Services – Business				\$366.16

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Capital Reserve Fund - § 1431 (32)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

366.16

Total Other Objects

\$366.16

Total 2510 Fiscal Services

\$366.16

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Capital Reserve Fund - § 1431 (32)

2513 Receiving and Disbursing Funds Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

366.16

Total Other Objects

\$366.16

Total 2513 Receiving and Disbursing Funds Services

\$366.16

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Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	364,165.04
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Total Other Objects	\$364,165.04
---------------------	--------------

900 Other Uses of Funds

910 Redemption of Principal	255,000.00
-----------------------------	------------

Total Other Uses of Funds	\$255,000.00
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Total 5000 Other Expenditures and Financing Uses	\$619,165.04
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Debt Service Fund (40)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				364,165.04
Total Other Objects				\$364,165.04
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				255,000.00
Total Other Uses of Funds				\$255,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$619,165.04

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Debt Service Fund (40)

5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				364,165.04
Total Other Objects				\$364,165.04
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				255,000.00
Total Other Uses of Funds				\$255,000.00
Total 5110 Debt Service				\$619,165.04

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	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 <u>Instruction</u>					
1100 Regular Programs - Elementary / Secondary	5,007,735.87				
1200 Special Programs - Elementary / Secondary	1,628,079.35				
1300 Vocational Education	266,990.00				
1400 Other Instructional Programs - Elementary / Secondary	68,000.58				
1500 Nonpublic School Programs	3,468.02				
Total Instruction	\$6,974,273.82				
2000 <u>Support Services</u>					
2100 Support Services - Students	260,097.69				
2200 Support Services - Instructional Staff	58,026.49				
2300 Support Services - Administration	795,331.87				
2400 Support Services - Pupil Health	107,480.79				
2500 Support Services - Business	243,544.37				
2600 Operation and Maintenance of Plant Services	651,267.08				
2700 Student Transportation Services	570,264.46				
2800 Support Services - Central	2,467.50				
2900 Other Support Services	35,996.50				
Total Support Services	\$2,724,476.75				
3000 <u>Operation of Non-Instructional Services</u>					
3200 Student Activities	76,653.71				
3300 Community Services	77,385.33				
Total Operation of Non-Instructional Services	\$154,039.04				
5000 <u>Other Expenditures and Financing Uses</u>					
5100 Debt Service / Other Expenditures and Financing Uses	4,048,325.00				
5200 Interfund Transfers - Out	875,790.68				
Total Other Expenditures and Financing Uses	\$4,924,115.68				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$14,776,905.29				

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	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
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			366.16		
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services			\$366.16		
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses				619,165.04	
5200 Interfund Transfers - Out					
Total Other Expenditures and Financing Uses				\$619,165.04	
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES			\$366.16	\$619,165.04	

	<u>Total</u>
1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	5,007,735.87
1200 Special Programs - Elementary / Secondary	1,628,079.35
1300 Vocational Education	266,990.00
1400 Other Instructional Programs - Elementary / Secondary	68,000.58
1500 Nonpublic School Programs	3,468.02
Total Instruction	\$6,974,273.82
2000 <u>Support Services</u>	
2100 Support Services - Students	260,097.69
2200 Support Services - Instructional Staff	58,026.49
2300 Support Services - Administration	795,331.87
2400 Support Services - Pupil Health	107,480.79
2500 Support Services - Business	243,910.53
2600 Operation and Maintenance of Plant Services	651,267.08
2700 Student Transportation Services	570,264.46
2800 Support Services - Central	2,467.50
2900 Other Support Services	35,996.50
Total Support Services	\$2,724,842.91
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	76,653.71
3300 Community Services	77,385.33
Total Operation of Non-Instructional Services	\$154,039.04
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	4,667,490.04
5200 Interfund Transfers - Out	875,790.68
Total Other Expenditures and Financing Uses	\$5,543,280.72
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$15,396,436.49

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	3,029,104.78
	Total Federally Funded salaries subject to PSERS withholding	134,505.90

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	189,734.00
	Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data		\$189,734.00

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance	37,390.04	4,814.25	42,204.29
	215 Eye Care Insurance	3,705.19	454.81	4,160.00
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	605,186.73	80,382.57	685,569.30
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	211,049.27	28,965.71	240,014.98
	FUND TOTAL	\$857,331.23	\$114,617.34	\$971,948.57
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance	3,930.00	78.60	4,008.60
	215 Eye Care Insurance	302.76	100.92	403.68
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	45,878.28	17,137.32	63,015.60
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	16,552.68	6,180.60	22,733.28
	FUND TOTAL	\$66,663.72	\$23,497.44	\$90,161.16
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		\$923,994.95	\$138,114.78	\$1,062,109.73

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	24,532.14	57,241.68	81,773.82	26,717.35	62,340.48	89,057.83
2140 Psychological Services	22,097.87		22,097.87	7,545.95		7,545.95
2150 Speech Pathology and Audiology Services	82,912.03		82,912.03	126,495.08		126,495.08
2160 Social Work Services	23,647.20		23,647.20	19,368.32	8,300.71	27,669.03
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services	500.00	15,579.80	16,079.80	1,175.50	8,645.00	9,820.50
2420 Medical Services						
2440 Nursing Services						
2700 Student Transportation Services	254,594.46	376,152.20	630,746.66	226,026.06	344,238.40	570,264.46
Total	\$408,283.70	\$448,973.68	\$857,257.38	\$407,328.26	\$423,524.59	\$830,852.85

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(PRINCIPAL AMOUNTS ONLY)								
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		11,780,000.00			143,371.00	36,409.56	9,889,000.00	21,848,780.56
2. Additional Debt Incurred During Year		4,230,000.00			33,000.00	27,408.88		4,290,408.88
3. Retirements and Repayments		4,225,000.00						4,225,000.00
4. Debt at End of Fiscal Year		11,785,000.00			176,371.00	63,818.44	9,889,000.00	21,914,189.44
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		11,785,000.00			176,371.00	63,818.44	9,889,000.00	21,914,189.44
7. Current Portion P&I - Due within 1 year		615,757.50						615,757.50
8. Interest Paid during current fiscal year		364,165.02						364,165.02

(PRINCIPAL AMOUNTS ONLY)								
<u>PROPRIETARY FUNDS</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year								
2. Additional Debt Incurred During Year							526,601.00	526,601.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year							526,601.00	526,601.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							526,601.00	526,601.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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Total Principal and Interest Payments Made by Your School - All Funds

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund					
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund	255,000.00		364,165.04	619,165.04	
5110	90	Permanent Fund					
5120	10	General Fund	3,970,000.00		78,325.00	4,048,325.00	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
Total Debt Payments - Governmental Funds			\$4,225,000.00		\$442,490.04	\$4,667,490.04	
Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	
5110	50	Enterprise Fund					
5110	60	Internal Service Fund					
5120	50	Enterprise Fund					
5120	60	Internal Service Fund					
Total Debt Payments - Proprietary Funds							

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Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	06/2020		4,230,000.00		4,230,000.00	157,575.00	
General Obligation Bonds/Notes – CIB	07/2017	3,635,000.00		40,000.00	3,595,000.00	144,512.50	105,132.50
General Obligation Bonds/Notes – CIB	06/2016	4,170,000.00		210,000.00	3,960,000.00	313,670.00	102,270.02
General Obligation Bonds/Notes – CIB	07/2015	3,975,000.00		3,975,000.00			156,762.50
Compensated Absences		36,409.56	27,408.88		63,818.44		
Other Post-Employment Benefits (OPEB)		143,371.00	33,000.00		176,371.00		
Net Pension Liability		9,889,000.00			9,889,000.00		
Totals for Debt Entered:		\$21,848,780.56	\$4,290,408.88	\$4,225,000.00	\$21,914,189.44	\$615,757.50	\$364,165.02

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Net Pension Liability			526,601.00		526,601.00		
Totals for Debt Entered:			\$526,601.00		\$526,601.00		

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General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,385,107.11
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	3,613.84
Section 1 Total	\$2,388,720.95

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	1,605,916.19	96,033.60	1,701,949.79
6 Brick and Mortar Charter Schools	164,998.65	58,038.21	223,036.86
7 Cyber Charter Schools	40,359.20	156,385.10	196,744.30
8 Career and Technology Centers	266,990.00		266,990.00
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section			
Section 2 Total	\$2,078,264.04	\$310,456.91	\$2,388,720.95

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		Total
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		172,020.13
Total Personnel Services – Salaries		\$172,020.13
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		4,544.28
220 Social Security Contributions		12,564.88
230 PSERS Retirement Contributions		91,210.03
250 Unemployment Compensation		439.88
260 Workers' Compensation		935.70
270 Group Insurance – Self-Insurance		94,148.88
Total Personnel Services – Employee Benefits		\$203,843.65
400 <u>Purchased Property Services</u>		
410 Cleaning Services		116.75
430 Repairs and Maintenance Services		8,768.12
Total Purchased Property Services		\$8,884.87
500 <u>Other Purchased Services</u>		
580 Travel		624.62
Total Other Purchased Services		\$624.62
600 <u>Supplies</u>		
610 General Supplies		21,723.87
620 Energy		1,853.79
630 Food		262,209.17
650 Supplies & Fees – Technology Related		3,757.00
Total Supplies		\$289,543.83
700 <u>Property</u>		
740 Depreciation		35,651.05
Total Property		\$35,651.05
800 <u>Other Objects</u>		
810 Dues and Fees		1,882.14
Total Other Objects		\$1,882.14
Total 3000 Operation of Non-Instructional Services		\$712,450.29

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Food Service / Cafeteria Operations Fund (51)

3100 Food Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				172,020.13
Total Personnel Services – Salaries				\$172,020.13
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				4,544.28
220 Social Security Contributions				12,564.88
230 PSERS Retirement Contributions				91,210.03
250 Unemployment Compensation				439.88
260 Workers' Compensation				935.70
270 Group Insurance – Self-Insurance				94,148.88
Total Personnel Services – Employee Benefits				\$203,843.65
400 <u>Purchased Property Services</u>				
410 Cleaning Services				116.75
430 Repairs and Maintenance Services				8,768.12
Total Purchased Property Services				\$8,884.87
500 <u>Other Purchased Services</u>				
580 Travel				624.62
Total Other Purchased Services				\$624.62
600 <u>Supplies</u>				
610 General Supplies				21,723.87
620 Energy				1,853.79
630 Food			34,187.06	262,209.17
650 Supplies & Fees – Technology Related				3,757.00
Total Supplies			\$34,187.06	\$289,543.83
700 <u>Property</u>				
740 Depreciation				35,651.05
Total Property				\$35,651.05
800 <u>Other Objects</u>				
810 Dues and Fees				1,882.14
Total Other Objects				\$1,882.14
Total 3100 Food Services			\$34,187.06	\$712,450.29

	<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	712,450.29				712,450.29
Total Operation of Non-Instructional Services	\$712,450.29				\$712,450.29
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$712,450.29				\$712,450.29

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Saint Clair Area EI/MS	3930	4,092.16	1,769.39	5,403.90	2,336.57		6.61	13,608.63	
Total			4,092.16	1,769.39	5,403.90	2,336.57		6.61	13,608.63	