

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
6/30/2021

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

11/18/21



Board Secretary Signature

Date

11-18-21

Theresa A 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 6/30/2021

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

LEA Name : Saint Clair Area SD
AUN Number : 129546803
County : Schuylkill

Audit Certification Due:
12/31/2021

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

Board Secretary


Signature

11/18/21
Date

11-18-21
Date

Theresa A Schane

Contact Person

schane@saintclairisd.org

Contact Person E-mail Address

(570)429-2716

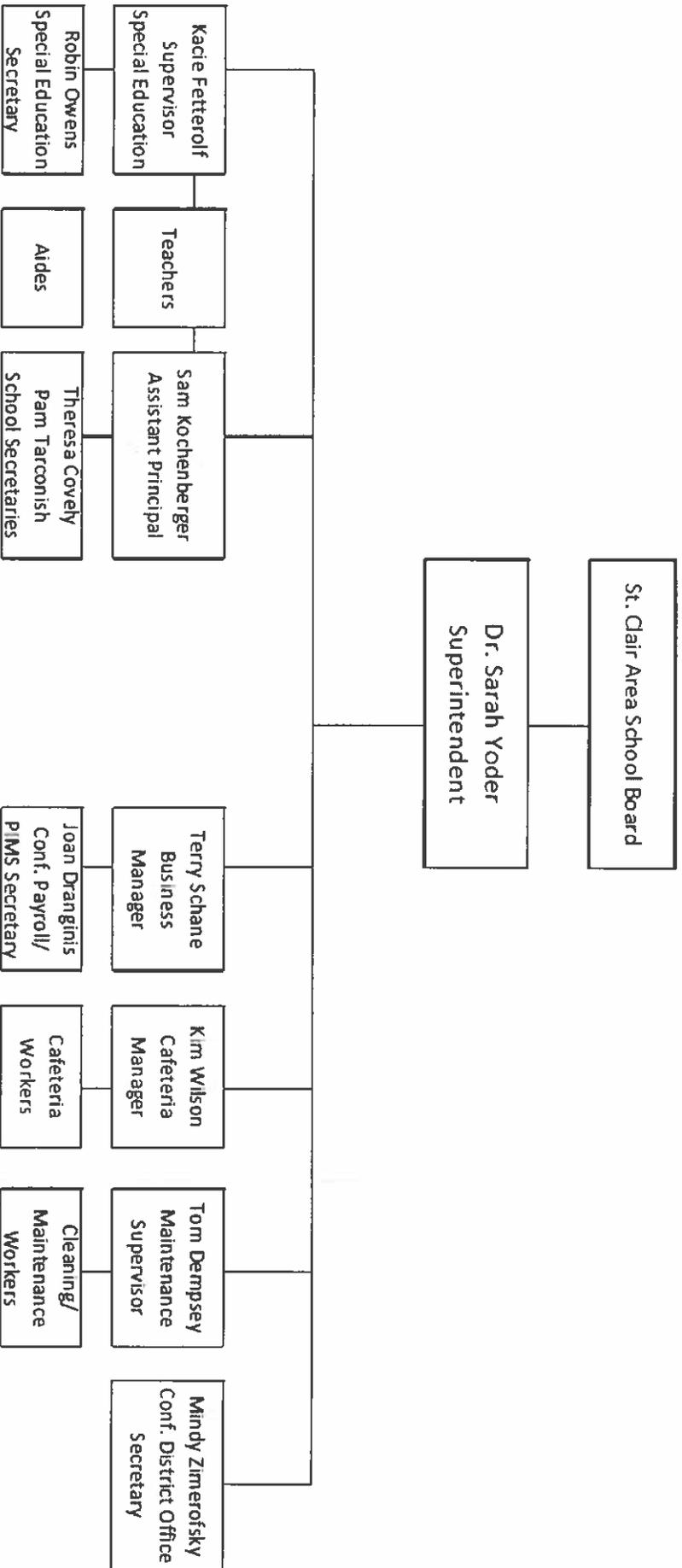
Contact Person Telephone Number

(570)429-2862

Contact Person Fax Number

Ext :203

St. Clair Area School District
 Organizational Flow Chart
 2019-2020





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>
16230	<p>REP Fund 51 – Net Position - Beginning of Fiscal Year must equal Prior Year AFR, Net Position - End of Year. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.</p> <p>REP Fund 51 – Net Position - Beginning of Fiscal Year: \$-176,106.00 REP Fund 51, Prior Year AFR, Net Position - End of Year: \$-27,986.00</p>	<p>2019-2020 AFR was filed prior to auditor calculating OPEB and pension liability for proprietary funds. A revision of the proprietary funds on the 2019-2020 AFR will be completed after the 2020-2021 AFR is submitted. Prior year net position -176,106.00</p>
30160	<p>Federal IDEA revenue has been reported in revenue code 8512 or 8513 rather than in code 6832 as pass thru funds. Please make corrections or provide an explanation. Receipt of IDEA funded COVID 19 SECIM grants correctly recorded to 8512 can be noted in the justification.</p> <p>REV8512: \$3,694.73 REV8513: \$0.00</p>	<p>IDEA funded COVID 19 SECIM grant was correctly recorded to Revenue code 8512</p>
30685	<p>Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification.</p> <p>6153, Current AFR Rev Detail: \$105,292.32 6153, Prior AFR Rev Detail: \$51,409.71</p>	<p>Realty transfer is extremely unpredictable as we do not know at budget time what properties will change ownership. This year we had many properties change ownership.</p>
41162	<p>Expenditure Detail, Salaries (Object 100) and Benefits (Object 200 series): Amounts must be entered for both Salaries and Benefits.</p> <p>Please verify following fund and function codes: Fund 10 Function 2515;</p>	<p>No salaries budgeted to this function. Benefits are the employer share of HSA and financial fees for such accounts.</p>
50410	<p>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.</p> <p>SESS Schedule 2140: \$50,176.73 Prior Year SESS Schedule 2140: \$7,545.95</p>	<p>Psychological services increased this fiscal year as students returned to building on a full time basis and various services were needed as a result of COVID 19</p>
50450	<p>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.</p> <p>SESS Schedule 2350: \$8,139.50 Prior Year SESS Schedule 2350: \$1,175.50</p>	<p>Special education situation needed the expertise of a special education attorney.</p>

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	213,662				
0110 Investments	6,542,677				
0120 Taxes Receivable	1,577,891				
0130 Due From Other Funds					
0141 Due From Other Governments	28,303				
0142 State Revenue Receivable	375,839				
0143 Federal Revenue Receivable	134,180				
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	\$8,872,552				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$8,872,552				

Amounts Expressed in Whole Dollars

Capital Reserve (690.1850) Capital Reserve (1431)(32) Other Capital Projects Fund (39) Debt Service (40) Permanent (90)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents			195,464	7	
0110 Investments		2,007,207			
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		\$2,007,207	\$195,464	\$7	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$2,007,207	\$195,464	\$7	

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	409,133
0110 Investments	8,549,884
0120 Taxes Receivable	1,577,891
0130 Due From Other Funds	
0141 Due From Other Governments	28,303
0142 State Revenue Receivable	375,839
0143 Federal Revenue Receivable	134,180
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	\$11,075,230
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$11,075,230

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	62,868				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	511,977				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	540,783				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	1,407,518				
0490 Other Current Liabilities					
Total Liabilities	\$2,523,146				
0950 Deferred Inflows of Resources	7,414				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	5,077,582				
0850 Unassigned Fund Balance	1,264,410				
Total Fund Balances	\$6,341,992				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$8,872,552				

Amounts Expressed in Whole Dollars

<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
<u>(31)</u>		<u>(39)</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	2,007,207	195,464	7
0830 Committed Fund Balance			
0840 Assigned Fund Balance			
0850 Unassigned Fund Balance			

Total Fund Balances	\$2,007,207	\$195,464	\$7
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$2,007,207	\$195,464	\$7

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	62,868
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	511,977
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	540,783
0462 Payroll Deductions and Withholding	
0480 Unearned Revenues	1,407,518
0490 Other Current Liabilities	

Total Liabilities \$2,523,146

0950 Deferred Inflows of Resources	7,414
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Fund Balances

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,202,678
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,077,582
0850 Unassigned Fund Balance	1,264,410

Total Fund Balances \$8,544,670

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$11,075,230

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	5,461,921				
7000 Revenue from State Sources	5,920,169				
8000 Revenue from Federal Sources	577,213				
Total Revenues	\$11,959,303				
Expenditures					
1000 Instruction	7,229,205				
2000 Support Services	2,880,759				
3000 Operation of Non-Instructional Services	161,499				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures	\$10,271,463				
Excess (Deficiency) Of Revenues Over Expenditures	\$1,687,840				
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					
9400 Sale of or Compensation for Loss of Fixed Assets	8,000				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	892,745				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$884,745)				

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		7,207	20		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$7,207	\$20		
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service				615,758	
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures				\$615,758	
Excess (Deficiency) Of Revenues Over Expenditures		\$7,207	\$20	(\$615,758)	
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		281,516		611,229	
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$281,516		\$611,229	

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	5,469,148
7000 Revenue from State Sources	5,920,169
8000 Revenue from Federal Sources	577,213
Total Revenues	\$11,966,530
Expenditures	
1000 Instruction	7,229,205
2000 Support Services	2,880,759
3000 Operation of Non-Instructional Services	161,499
4000 Facilities Acquisition, Construction and Improvement Services	
5110 Debt Service	615,758
5130 Refund of Prior Year Revenues / Receipts	
Total Expenditures	\$10,887,221
Excess (Deficiency) Of Revenues Over Expenditures	\$1,079,309
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	892,745
9400 Sale of or Compensation for Loss of Fixed Assets	8,000
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	892,745
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$8,000

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	\$803,095				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	5,538,895				
Fund Balance - End Of Year	\$6,341,990				

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		\$288,723	\$20	(\$4,529)	
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		1,718,484	195,444	4,536	
Fund Balance - End Of Year		\$2,007,207	\$195,464	\$7	

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	\$1,087,309
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	7,457,359
Fund Balance - End Of Year	\$8,544,668

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	225,619			225,619	
0110 Investments					
0130 Due From Other Funds	70,308			70,308	
0141 Due From Other Governments	86,025			86,025	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	10,432			10,432	
0170 Inventories	74,848			74,848	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$467,232			\$467,232	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	136,430			136,430	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$136,430			\$136,430	
0910 Deferred Outflows of Resources	129,428			129,428	
Total Assets And Deferred Outflows Of Resources	\$733,090			\$733,090	

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	23,959			23,959	
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	64,923			64,923	
0490 Other Current Liabilities					
Total Current Liabilities	\$88,882			\$88,882	
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)	214,350			214,350	
0570 Net Pension Liability	572,498			572,498	
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities	\$786,848			\$786,848	
Total Liabilities	\$875,730			\$875,730	
0950 Deferred Inflows of Resources	20,808			20,808	
Net Position					
0791 Net Investment in Capital Assets	136,430			136,430	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(299,878)			(299,878)	
Total Net Position	(\$163,448)			(\$163,448)	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$733,090			\$733,090	

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	191,092			191,092	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$191,092			\$191,092	
Operating Expenses					
100 Personnel Services – Salaries	187,676			187,676	
200 Personnel Services – Employee Benefits	214,794			214,794	
300 Purchased Professional and Technical Services					
400 Purchased Property Services	9,353			9,353	
500 Other Purchased Services					
600 Supplies	296,793			296,793	
740 Depreciation	40,069			40,069	
810 Dues and Fees	1,036			1,036	
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$749,721			\$749,721	
Operating Income (Loss)	(\$558,629)			(\$558,629)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	548			548	
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	36,487			36,487	
8000 Revenue from Federal Sources	534,252			534,252	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$571,287			\$571,287	
Income (Loss) Before Contributions And Transfers	\$12,658			\$12,658	

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	\$12,658			\$12,658	
0002 Net Position - Beginning of Fiscal Year	(176,106)			(176,106)	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	(\$163,448)			(\$163,448)	

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	189,724			189,724	
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					
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	375,926			375,926	
0018 Cash Payments For Other Operating Expenses	368,086			368,086	
Net Cash Provided By (Used For) Operating Activities	(\$554,288)			(\$554,288)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	36,487			36,487	
0023 Receipts From Federal Sources -8000	521,272			521,272	
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	\$557,759			\$557,759	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(32,355)			(32,355)	
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	(\$32,355)			(\$32,355)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	548			548	
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	\$548	\$548
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	<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>
Net Increase (Decrease) in Cash Flows	(28,336)			(28,336)	
0004 Cash and Cash Equivalents Beginning of Year	253,955			253,955	
Cash and Cash Equivalents at Year End	\$225,619			\$225,619	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(558,629)			(558,629)	
Adjustments					
0051 Depreciation and Net Amortization	40,068			40,068	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	12,980			12,980	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(92,612)			(92,612)	
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(50,298)			(50,298)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)	(11,072)			(11,072)	
0059 Inc (Dec) in Accounts Payable (0400-0450)					
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	54,322			54,322	
0065 Inc (Dec) in Net Pension Liabilities (0570)	45,897			45,897	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	11,334			11,334	
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)	(6,278)			(6,278)	
Total Adjustments	\$4,341			\$4,341	
Cash Provided By (Used for) Total	(\$554,288)			(\$554,288)	

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

	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Student Activity Custodial</u> <u>(81)</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	2,994			5,470
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	\$2,994			\$5,470
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$2,994			\$5,470

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Amounts Expressed in Whole Dollars

Other Custodial Fiduciary Component Units Total Fiduciary Funds
(89) (98)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents			8,464
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 **\$8,464**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$8,464**

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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 Custodial</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				5,470
Total Liabilities				\$5,470
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				
0799 Unrestricted Net Position		2,994		
Total Net Position		\$2,994		
Total Liabilities, Deferred Inflows Of Resources And Net Position		\$2,994		\$5,470

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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>
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			5,470
Total Liabilities			\$5,470
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			
0799 Unrestricted Net Position			2,994
Total Net Position			\$2,994
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$8,464

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	31					
0092 Other Additions						
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions	7,440					
Change In Net Position	(\$7,409)					
0006 Net Position – Beginning of Fiscal Year	10,404					
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$2,995					

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	
0095 Net Investment Earnings	31
0092 Other Additions	
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	7,440
Change in Net Position	(\$7,409)
0006 Net Position – Beginning of Fiscal Year	10,404
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$2,995

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	3,756,341.13			3,756,341.13
6113 Public Utility Realty Taxes	4,771.76			4,771.76
6114 Payments in Lieu of Current Taxes - State / Local	3,261.33			3,261.33
6120 Current Per Capita Taxes, Section 679	15,151.30			15,151.30
6141 Current Act 511 Per Capita Taxes	15,151.30			15,151.30
6143 Current Act 511 Local Services Taxes	14,797.87			14,797.87
6151 Current Act 511 Earned Income Taxes	582,949.76			582,949.76
6152 Current Act 511 Occupation Taxes	69,939.76			69,939.76
6153 Current Act 511 Real Estate Transfer Taxes	105,292.32			105,292.32
6155 Current Act 511 Business Privilege Taxes	264,047.37			264,047.37
6411 Delinquent Real Estate Taxes	342,337.03			342,337.03
6500 Earnings on Investments	10,270.39			
6700 Revenues from LEA Activities	25,641.20			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	41,051.58			
6832 Federal IDEA Revenue Received as Pass Through	143,363.00			
6839 Federal Revenue Received from Other Sources	9,619.20			
6910 Rentals	31,890.00			
6920 Contributions and Donations from Private Sources	5,000.00			
6962 Other Services Provided Other Pennsylvania LEAs	1,659.57			
6991 Refunds of a Prior Year Expenditure	17,909.16			
6999 Other Revenues Not Specified Above	1,476.37			
TOTAL Revenue from Local Sources	\$5,461,921.40			\$5,174,040.93

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	3,437,295.10		
7112 Basic Education Funding-Social Security	153,996.87		
7160 Tuition for Orphans Subsidy	3,878.06		
7271 Special Education funds for School-Aged Pupils	645,360.84		
7311 Pupil Transportation Subsidy	407,999.55		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,865.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	215,538.98		
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,317.93		
7340 State Property Tax Reduction Allocation	147,447.19		
7369 Other Safe School Grants	25,916.98		
7505 Ready to Learn Block Grant	134,649.00		
7820 State Share of Retirement Contributions	718,903.81		
TOTAL Revenue from State Sources	\$5,920,169.31		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8512 IDEA, Part B	3,694.73		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	163,587.00		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	23,696.00		
8517 NCLB, Title IV - 21st Century Schools	13,444.94		
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	123,285.05		
8742 Governor's Emergency Education Relief Fund (GEER)	4,599.50		
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	43,180.34		
8749 Other CARES Act Funding	166,090.00		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,183.75		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,451.63		
TOTAL Revenue from Federal Sources	\$577,212.94		

**Revenue Reported
In Current Year**

Other Financing Sources

9400 Sale of or Compensation for Loss of Fixed Assets	8,000.00	
TOTAL Other Financing Sources	\$8,000.00	
TOTAL FROM ALL SOURCES	\$11,967,303.65	\$5,174,040.93

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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	3,756,341.13					
6113 Public Utility Realty Taxes	4,771.76					
6114 Payments in Lieu of Current Taxes - State / Local	3,261.33					
6120 Current Per Capita Taxes, Section 679	15,151.30					
6141 Current Act 511 Per Capita Taxes	15,151.30					
6143 Current Act 511 Local Services Taxes	14,797.87					
6151 Current Act 511 Earned Income Taxes	582,949.76					
6152 Current Act 511 Occupation Taxes	69,939.76					
6153 Current Act 511 Real Estate Transfer Taxes	105,292.32					
6155 Current Act 511 Business Privilege Taxes	264,047.37					
6411 Delinquent Real Estate Taxes	342,337.03					
6500 Earnings on Investments	10,270.39					
6700 Revenues from LEA Activities	25,641.20					
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	41,051.58					
6832 Federal IDEA Revenue Received as Pass Through	143,363.00					
6839 Federal Revenue Received from Other Sources	9,619.20					
6910 Rentals	31,890.00					
6920 Contributions and Donations from Private Sources	5,000.00					
6962 Other Services Provided Other Pennsylvania LEAs	1,659.57					
6991 Refunds of a Prior Year Expenditure	17,909.16					
6999 Other Revenues Not Specified Above	1,476.37					
6000 Total Revenue from Local Sources	\$5,461,921.40					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	3,437,295.10					
7112 Basic Education Funding-Social Security	153,996.87					
7160 Tuition for Orphans Subsidy	3,878.06					
7271 Special Education funds for School-Aged Pupils	645,360.84					
7311 Pupil Transportation Subsidy	407,999.55					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,865.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	215,538.98					
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,317.93					
7340 State Property Tax Reduction Allocation	147,447.19					
7369 Other Safe School Grants	25,916.98					
7505 Ready to Learn Block Grant	134,649.00					

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	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
6000 Revenue from Local Sources					
6111 Current Real Estate Taxes					3,756,341.13
6113 Public Utility Realty Taxes					4,771.76
6114 Payments in Lieu of Current Taxes - State / Local					3,261.33
6120 Current Per Capita Taxes, Section 679					15,151.30
6141 Current Act 511 Per Capita Taxes					15,151.30
6143 Current Act 511 Local Services Taxes					14,797.87
6151 Current Act 511 Earned Income Taxes					582,949.76
6152 Current Act 511 Occupation Taxes					69,939.76
6153 Current Act 511 Real Estate Transfer Taxes					105,292.32
6155 Current Act 511 Business Privilege Taxes					264,047.37
6411 Delinquent Real Estate Taxes					342,337.03
6500 Earnings on Investments	7,207.00	20.00	0.02		17,497.41
6700 Revenues from LEA Activities					25,641.20
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					41,051.58
6832 Federal IDEA Revenue Received as Pass Through					143,363.00
6839 Federal Revenue Received from Other Sources					9,619.20
6910 Rentals					31,890.00
6920 Contributions and Donations from Private Sources					5,000.00
6962 Other Services Provided Other Pennsylvania LEAs					1,659.57
6991 Refunds of a Prior Year Expenditure					17,909.16
6999 Other Revenues Not Specified Above					1,476.37
6000 Total Revenue from Local Sources	\$7,207.00	\$20.00	\$0.02		\$5,469,148.42
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					3,437,295.10
7112 Basic Education Funding-Social Security					153,996.87
7160 Tuition for Orphans Subsidy					3,878.06
7271 Special Education funds for School-Aged Pupils					645,360.84
7311 Pupil Transportation Subsidy					407,999.55
7312 Nonpublic and Charter School Pupil Transportation Subsidy					18,865.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					215,538.98
7330 Health Services (Medical, Dental, Nurse, Act 25)					10,317.93
7340 State Property Tax Reduction Allocation					147,447.19
7369 Other Safe School Grants					25,916.98
7505 Ready to Learn Block Grant					134,649.00

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	718,903.81					
7000 Total Revenue from State Sources	\$5,920,169.31					
8000 Revenue from Federal Sources						
8512 IDEA, Part B	3,694.73					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	163,587.00					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	23,696.00					
8517 NCLB, Title IV - 21st Century Schools	13,444.94					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	123,285.05					
8742 Governor's Emergency Education Relief Fund (GEER)	4,599.50					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	43,180.34					
8749 Other CARES Act Funding	166,090.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,183.75					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,451.63					
8000 Total Revenue from Federal Sources	\$577,212.94					
9000 Other Financing Sources						
9310 General Fund Transfers						
9400 Sale of or Compensation for Loss of Fixed Assets	8,000.00					
9000 Total Other Financing Sources	\$8,000.00					
Total From All Sources	\$11,967,303.65					

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					718,903.81
7000 Total Revenue from State Sources					\$5,920,169.31
8000 Revenue from Federal Sources					
8512 IDEA, Part B					3,694.73
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					163,587.00
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					23,696.00
8517 NCLB, Title IV - 21st Century Schools					13,444.94
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					123,285.05
8742 Governor's Emergency Education Relief Fund (GEER)					4,599.50
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					43,180.34
8749 Other CARES Act Funding					166,090.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					10,183.75
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					25,451.63
8000 Total Revenue from Federal Sources					\$577,212.94
9000 Other Financing Sources					
9310 General Fund Transfers	281,516.00		611,228.61		892,744.61
9400 Sale of or Compensation for Loss of Fixed Assets					8,000.00
9000 Total Other Financing Sources	\$281,516.00		\$611,228.61		\$900,744.61
Total From All Sources	\$288,723.00	\$20.00	\$611,228.63		\$12,867,275.28

	<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	5,461,921.40					
Revenue from State Sources	5,920,169.31					
Revenue from Federal Sources	577,212.94					
Other Financing Sources	8,000.00					
Total From All Sources	\$11,967,303.65					

	<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	7,207.00	20.00	0.02		5,469,148.42
Revenue from State Sources					5,920,169.31
Revenue from Federal Sources					577,212.94
Other Financing Sources	281,516.00		611,228.61		900,744.61
Total From All Sources	\$288,723.00	\$20.00	\$611,228.63		\$12,867,275.28

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	2,431,247.57
Total Personnel Services – Salaries	\$2,431,247.57
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	39,889.49
220 Social Security Contributions	181,709.30
230 PSERS Retirement Contributions	826,516.18
250 Unemployment Compensation	2,686.64
260 Workers' Compensation	13,929.94
270 Group Insurance – Self-Insurance	752,950.18
299 All Other Employee Benefits	14,362.33
Total Personnel Services – Employee Benefits	\$1,832,044.06
300 Purchased Professional and Technical Services	
310 Official / Administrative Services	450.00
322 Professional Educational Services – lus	233,304.01
323 Professional Educational Services – Other Educational Agencies	12,466.45
330 Other Professional Services	5,035.75
390 Other Purchased Professional and Technical Services	74,928.62
Total Purchased Professional and Technical Services	\$326,184.83
400 Purchased Property Services	
430 Repairs and Maintenance Services	6,789.18
440 Rentals	13,436.13
Total Purchased Property Services	\$20,225.31
500 Other Purchased Services	
510 Student Transportation Services	4,470.00
561 Tuition To Other School Districts Within the State	1,649,612.52
562 Tuition To Pennsylvania Charter Schools	538,896.51
564 Tuition To Career and Technology Centers	261,703.00
580 Travel	11,739.32
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	4,798.36
599 Other Miscellaneous Purchased Services	2,315.00
Total Other Purchased Services	\$2,473,534.71
600 Supplies	
610 General Supplies	66,409.72
640 Books and Periodicals	31,100.99
Total Supplies	\$97,510.71
700 Property	
752 Capital Equipment – Original and Additional	10,183.75
756 Capitalized Technology Equipment – Original	38,264.50
Total Property	\$48,448.25
800 Other Objects	

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General Fund (10)

1000 Instruction	<u>Total</u>
800 <u>Other Objects</u>	
890 Miscellaneous Expenditures	10.00
Total Other Objects	\$10.00
Total 1000 Instruction	\$7,229,205.44

General Fund (10)

1100 Regular Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,006,583.10	638,775.68	129,790.68	1,775,149.46
Total Personnel Services – Salaries	\$1,006,583.10	\$638,775.68	\$129,790.68	\$1,775,149.46
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	16,369.62	10,378.67	2,990.76	29,739.05
220 Social Security Contributions	75,250.07	47,961.89	9,163.98	132,375.94
230 PSERS Retirement Contributions	348,158.39	217,218.31	38,030.93	603,407.63
250 Unemployment Compensation	1,144.09	694.69	137.00	1,975.78
260 Workers' Compensation	5,976.82	3,603.75	688.44	10,269.01
270 Group Insurance – Self-Insurance	350,806.33	180,243.10	27,977.27	559,026.70
299 All Other Employee Benefits	3,487.99	10,874.34		14,362.33
Total Personnel Services – Employee Benefits	\$801,193.31	\$470,974.75	\$78,988.38	\$1,351,156.44
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	56,196.46	18,732.16		74,928.62
Total Purchased Professional and Technical Services	\$56,196.46	\$18,732.16		\$74,928.62
400 Purchased Property Services				
440 Rentals	6,744.30	6,691.83		13,436.13
Total Purchased Property Services	\$6,744.30	\$6,691.83		\$13,436.13
500 Other Purchased Services				
510 Student Transportation Services	3,352.50	1,117.50		4,470.00
561 Tuition To Other School Districts Within the State		1,600,000.00		1,600,000.00
562 Tuition To Pennsylvania Charter Schools	211,096.16	70,365.38		281,461.54
599 Other Miscellaneous Purchased Services			2,315.00	2,315.00
Total Other Purchased Services	\$214,448.66	\$1,671,482.88	\$2,315.00	\$1,888,246.54
600 Supplies				
610 General Supplies	12,187.35	4,724.60	42,927.37	59,839.32
640 Books and Periodicals	7,250.74		22,883.73	30,134.47
Total Supplies	\$19,438.09	\$4,724.60	\$65,811.10	\$89,973.79
700 Property				
756 Capitalized Technology Equipment – Original			38,264.50	38,264.50
Total Property			\$38,264.50	\$38,264.50
800 Other Objects				
890 Miscellaneous Expenditures	7.50	2.50		10.00
Total Other Objects	\$7.50	\$2.50		\$10.00
Total 1100 Regular Programs – Elementary / Secondary	\$2,104,611.42	\$2,811,384.40	\$315,169.66	\$5,231,165.48

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1110 Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,006,583.10	638,775.68	3,682.40	1,649,041.18
Total Personnel Services – Salaries	\$1,006,583.10	\$638,775.68	\$3,682.40	\$1,649,041.18
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	16,369.62	10,378.67		26,748.29
220 Social Security Contributions	75,250.07	47,961.89	281.70	123,493.66
230 PSERS Retirement Contributions	348,158.39	217,218.31	1,270.80	566,647.50
250 Unemployment Compensation	1,144.09	694.69		1,838.78
260 Workers' Compensation	5,976.82	3,603.75		9,580.57
270 Group Insurance – Self-Insurance	350,806.33	180,243.10		531,049.43
299 All Other Employee Benefits	3,487.99	10,874.34		14,362.33
Total Personnel Services – Employee Benefits	\$801,193.31	\$470,974.75	\$1,552.50	\$1,273,720.56
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	56,196.46	18,732.16		74,928.62
Total Purchased Professional and Technical Services	\$56,196.46	\$18,732.16		\$74,928.62
400 Purchased Property Services				
440 Rentals	6,744.30	6,691.83		13,436.13
Total Purchased Property Services	\$6,744.30	\$6,691.83		\$13,436.13
500 Other Purchased Services				
510 Student Transportation Services	3,352.50	1,117.50		4,470.00
561 Tuition To Other School Districts Within the State		1,600,000.00		1,600,000.00
562 Tuition To Pennsylvania Charter Schools	211,096.16	70,365.38		281,461.54
Total Other Purchased Services	\$214,448.66	\$1,671,482.88		\$1,885,931.54
600 Supplies				
610 General Supplies	12,187.35	4,724.60	39,482.43	56,394.38
640 Books and Periodicals	7,250.74		18,393.85	25,644.59
Total Supplies	\$19,438.09	\$4,724.60	\$57,876.28	\$82,038.97
700 Property				
756 Capitalized Technology Equipment – Original			38,264.50	38,264.50
Total Property			\$38,264.50	\$38,264.50
800 Other Objects				
890 Miscellaneous Expenditures	7.50	2.50		10.00
Total Other Objects	\$7.50	\$2.50		\$10.00
Total 1110 Regular Programs	\$2,104,611.42	\$2,811,384.40	\$101,375.68	\$5,017,371.50

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1190 Federally-Funded Regular Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			126,108.28	126,108.28
Total Personnel Services – Salaries			\$126,108.28	\$126,108.28
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			2,990.76	2,990.76
220 Social Security Contributions			8,882.28	8,882.28
230 PSERS Retirement Contributions			36,760.13	36,760.13
250 Unemployment Compensation			137.00	137.00
260 Workers' Compensation			688.44	688.44
270 Group Insurance – Self-Insurance			27,977.27	27,977.27
Total Personnel Services – Employee Benefits			\$77,435.88	\$77,435.88
500 Other Purchased Services				
599 Other Miscellaneous Purchased Services			2,315.00	2,315.00
Total Other Purchased Services			\$2,315.00	\$2,315.00
600 Supplies				
610 General Supplies			3,444.94	3,444.94
640 Books and Periodicals			4,489.88	4,489.88
Total Supplies			\$7,934.82	\$7,934.82
Total 1190 Federally-Funded Regular Programs			\$213,793.98	\$213,793.98

General Fund (10)

1200 Special Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	481,757.38	149,551.43	712.50	632,021.31
Total Personnel Services – Salaries	\$481,757.38	\$149,551.43	\$712.50	\$632,021.31
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,934.87	1,215.57		10,150.44
220 Social Security Contributions	36,131.88	11,315.69	54.52	47,502.09
230 PSERS Retirement Contributions	163,963.92	51,319.23	215.69	215,498.84
250 Unemployment Compensation	533.14	177.72		710.86
260 Workers' Compensation	2,745.69	915.24		3,660.93
270 Group Insurance – Self-Insurance	169,176.63	19,292.85	5,454.00	193,923.48
Total Personnel Services – Employee Benefits	\$381,486.13	\$84,236.30	\$5,724.21	\$471,446.64
300 Purchased Professional and Technical Services				
310 Official / Administrative Services	337.50	112.50		450.00
322 Professional Educational Services – Ius	67,084.51	22,856.50	143,363.00	233,304.01
323 Professional Educational Services – Other Educational Agencies	7,240.83	2,413.60		9,654.43
330 Other Professional Services	3,534.00	1,178.00		4,712.00
Total Purchased Professional and Technical Services	\$78,196.84	\$26,560.60	\$143,363.00	\$248,120.44
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	1,741.41	47,787.06		49,528.47
562 Tuition To Pennsylvania Charter Schools	193,076.23	64,358.74		257,434.97
580 Travel	178.20	59.40		237.60
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	4,798.36			4,798.36
Total Other Purchased Services	\$199,794.20	\$112,205.20		\$311,999.40
600 Supplies				
610 General Supplies	3,188.49	15.31	109.95	3,313.75
640 Books and Periodicals	724.89	241.63		966.52
Total Supplies	\$3,913.38	\$256.94	\$109.95	\$4,280.27
700 Property				
752 Capital Equipment – Original and Additional			10,183.75	10,183.75
Total Property			\$10,183.75	\$10,183.75
Total 1200 Special Programs – Elementary / Secondary	\$1,145,147.93	\$372,810.47	\$160,093.41	\$1,678,051.81

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	39,928.72	13,309.58		53,238.30
Total Personnel Services – Salaries	\$39,928.72	\$13,309.58		\$53,238.30
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,408.68	469.56		1,878.24
220 Social Security Contributions	3,054.58	1,018.19		4,072.77
230 PSERS Retirement Contributions	13,779.46	4,593.16		18,372.62
250 Unemployment Compensation	52.75	17.58		70.33
260 Workers' Compensation	272.90	90.97		363.87
270 Group Insurance – Self-Insurance	26,326.80	8,775.60		35,102.40
Total Personnel Services – Employee Benefits	\$44,895.17	\$14,965.06		\$59,860.23
600 Supplies				
610 General Supplies	29.99	10.00		39.99
Total Supplies	\$29.99	\$10.00		\$39.99
Total 1210 Life Skills Support	\$84,853.88	\$28,284.64		\$113,138.52

General Fund (10)

1220 Sensory Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	1,064.06	354.69		1,418.75
Total Personnel Services – Salaries	\$1,064.06	\$354.69		\$1,418.75

200 Personnel Services – Employee Benefits

220 Social Security Contributions	81.40	27.13		108.53
230 PSERS Retirement Contributions	335.42	111.81		447.23
Total Personnel Services – Employee Benefits	\$416.82	\$138.94		\$555.76

Total 1220 Sensory Support	\$1,480.88	\$493.63		\$1,974.51
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General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	53,317.23	17,772.40		71,089.63
Total Personnel Services – Salaries	\$53,317.23	\$17,772.40		\$71,089.63
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,004.94	334.98		1,339.92
220 Social Security Contributions	4,078.85	1,359.62		5,438.47
230 PSERS Retirement Contributions	18,399.78	6,133.26		24,533.04
250 Unemployment Compensation	54.16	18.05		72.21
260 Workers' Compensation	277.78	92.60		370.38
270 Group Insurance – Self-Insurance	18,632.52	6,210.84		24,843.36
Total Personnel Services – Employee Benefits	\$42,448.03	\$14,149.35		\$56,597.38
700 Property				
752 Capital Equipment – Original and Additional			10,183.75	10,183.75
Total Property			\$10,183.75	\$10,183.75
Total 1230 Emotional Support	\$95,765.26	\$31,921.75	\$10,183.75	\$137,870.76

General Fund (10)

1240 Academic Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	353,734.87	106,877.26	712.50	461,324.63
Total Personnel Services – Salaries	\$353,734.87	\$106,877.26	\$712.50	\$461,324.63
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	5,648.16	120.00		5,768.16
220 Social Security Contributions	26,375.23	8,063.47	54.52	34,493.22
230 PSERS Retirement Contributions	119,815.02	36,602.92	215.69	156,633.63
250 Unemployment Compensation	388.53	129.52		518.05
260 Workers' Compensation	1,999.92	666.64		2,666.56
270 Group Insurance – Self-Insurance	102,648.30	2,362.50	5,454.00	110,464.80
Total Personnel Services – Employee Benefits	\$256,875.16	\$47,945.05	\$5,724.21	\$310,544.42
300 Purchased Professional and Technical Services				
310 Official / Administrative Services	337.50	112.50		450.00
Total Purchased Professional and Technical Services	\$337.50	\$112.50		\$450.00
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	1,741.41	47,787.06		49,528.47
562 Tuition To Pennsylvania Charter Schools	193,076.23	64,358.74		257,434.97
580 Travel	82.42	27.48		109.90
Total Other Purchased Services	\$194,900.06	\$112,173.28		\$307,073.34
600 Supplies				
610 General Supplies	3,142.56		109.95	3,252.51
640 Books and Periodicals	724.89	241.63		966.52
Total Supplies	\$3,867.45	\$241.63	\$109.95	\$4,219.03
Total 1240 Academic Support	\$809,715.04	\$267,349.72	\$6,546.66	\$1,083,611.42

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	351,970.52	106,289.14	712.50	458,972.16
Total Personnel Services – Salaries	\$351,970.52	\$106,289.14	\$712.50	\$458,972.16
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	5,648.16	120.00		5,768.16
220 Social Security Contributions	26,242.98	8,019.39	54.52	34,316.89
230 PSERS Retirement Contributions	119,206.22	36,399.98	215.69	155,821.89
250 Unemployment Compensation	386.56	128.86		515.42
260 Workers' Compensation	1,999.92	666.64		2,666.56
270 Group Insurance – Self-Insurance	102,648.30	2,362.50	5,454.00	110,464.80
Total Personnel Services – Employee Benefits	\$256,132.14	\$47,697.37	\$5,724.21	\$309,553.72
300 Purchased Professional and Technical Services				
310 Official / Administrative Services	337.50	112.50		450.00
Total Purchased Professional and Technical Services	\$337.50	\$112.50		\$450.00
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	1,741.41	47,787.06		49,528.47
562 Tuition To Pennsylvania Charter Schools	193,076.23	64,358.74		257,434.97
580 Travel	82.42	27.48		109.90
Total Other Purchased Services	\$194,900.06	\$112,173.28		\$307,073.34
600 Supplies				
610 General Supplies	3,142.56		109.95	3,252.51
640 Books and Periodicals	724.89	241.63		966.52
Total Supplies	\$3,867.45	\$241.63	\$109.95	\$4,219.03
Total 1241 Learning Support – Public	\$807,207.67	\$266,513.92	\$6,546.66	\$1,080,268.25

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,764.35	588.12		2,352.47
Total Personnel Services – Salaries	\$1,764.35	\$588.12		\$2,352.47
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	132.25	44.08		176.33
230 PSERS Retirement Contributions	608.80	202.94		811.74
250 Unemployment Compensation	1.97	0.66		2.63
Total Personnel Services – Employee Benefits	\$743.02	\$247.68		\$990.70
Total 1243 Gifted Support	\$2,507.37	\$835.80		\$3,343.17

General Fund (10)

1260 Physical Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	33,712.50	11,237.50		44,950.00
Total Personnel Services – Salaries	\$33,712.50	\$11,237.50		\$44,950.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	873.09	291.03		1,164.12
220 Social Security Contributions	2,541.82	847.28		3,389.10
230 PSERS Retirement Contributions	11,634.24	3,878.08		15,512.32
250 Unemployment Compensation	37.70	12.57		50.27
260 Workers' Compensation	195.09	65.03		260.12
270 Group Insurance – Self-Insurance	21,569.01	1,943.91		23,512.92
Total Personnel Services – Employee Benefits	\$36,850.95	\$7,037.90		\$43,888.85
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	5,817.01	1,939.00		7,756.01
Total Purchased Professional and Technical Services	\$5,817.01	\$1,939.00		\$7,756.01
500 Other Purchased Services				
580 Travel	95.78	31.92		127.70
Total Other Purchased Services	\$95.78	\$31.92		\$127.70
600 Supplies				
610 General Supplies	15.94	5.31		21.25
Total Supplies	\$15.94	\$5.31		\$21.25
Total 1260 Physical Support	\$76,492.18	\$20,251.63		\$96,743.81

General Fund (10)

1280 Early Intervention Support

500 Other Purchased Services

594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes

Total Other Purchased Services

Total 1280 Early Intervention Support

Elementary

Secondary

Federal

Total

4,798.36

4,798.36

\$4,798.36

\$4,798.36

\$4,798.36

\$4,798.36

General Fund (10)

1290 Special Programs - Other Support

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
322 Professional Educational Services – lus	67,084.51	22,856.50	143,363.00	233,304.01
323 Professional Educational Services – Other Educational Agencies	1,423.82	474.60		1,898.42
330 Other Professional Services	3,534.00	1,178.00		4,712.00
Total Purchased Professional and Technical Services	\$72,042.33	\$24,509.10	\$143,363.00	\$239,914.43
Total 1290 Special Programs - Other Support	\$72,042.33	\$24,509.10	\$143,363.00	\$239,914.43

General Fund (10)

1300 Vocational Education

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

6,789.18

6,789.18

Total Purchased Property Services

\$6,789.18

\$6,789.18

500 Other Purchased Services

564 Tuition To Career and Technology Centers

261,703.00

261,703.00

Total Other Purchased Services

\$261,703.00

\$261,703.00

Total 1300 Vocational Education

\$268,492.18

\$268,492.18

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs – Elementary / Secondary				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	229.69	76.56	23,770.55	24,076.80
Total Personnel Services – Salaries	\$229.69	\$76.56	\$23,770.55	\$24,076.80
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	15.45	5.15	1,810.67	1,831.27
230 PSERS Retirement Contributions	79.27	26.42	7,504.02	7,609.71
Total Personnel Services – Employee Benefits	\$94.72	\$31.57	\$9,314.69	\$9,440.98
300 Purchased Professional and Technical Services				
330 Other Professional Services			323.75	323.75
Total Purchased Professional and Technical Services			\$323.75	\$323.75
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	63.04	21.01		84.05
580 Travel			11,501.72	11,501.72
Total Other Purchased Services	\$63.04	\$21.01	\$11,501.72	\$11,585.77
600 Supplies				
610 General Supplies			227.96	227.96
Total Supplies			\$227.96	\$227.96
Total 1400 Other Instructional Programs – Elementary / Secondary	\$387.45	\$129.14	\$45,138.67	\$45,655.26

General Fund (10)

1420 Summer School

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	229.69	76.56		306.25
Total Personnel Services – Salaries	\$229.69	\$76.56		\$306.25
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	15.45	5.15		20.60
230 PSERS Retirement Contributions	79.27	26.42		105.69
Total Personnel Services – Employee Benefits	\$94.72	\$31.57		\$126.29
Total 1420 Summer School	\$324.41	\$108.13		\$432.54

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

Total Personnel Services – Employee Benefits

Total 1420 Summer School

General Fund (10)

1440 Alternative Regular Education Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

Total Other Purchased Services

Total 1440 Alternative Regular Education Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
561 Tuition To Other School Districts Within the State	63.04	21.01		84.05
Total Other Purchased Services	\$63.04	\$21.01		\$84.05
Total 1440 Alternative Regular Education Programs	\$63.04	\$21.01		\$84.05

General Fund (10)

1441 Adjudicated / Court-Placed Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

Total Other Purchased Services

Total 1441 Adjudicated / Court-Placed Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
561 Tuition To Other School Districts Within the State	63.04	21.01		84.05
Total Other Purchased Services	\$63.04	\$21.01		\$84.05
Total 1441 Adjudicated / Court-Placed Programs	\$63.04	\$21.01		\$84.05

General Fund (10)

1450 Instructional Programs Outside the Established School Day	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			1,675.00	1,675.00
Total Personnel Services – Salaries			\$1,675.00	\$1,675.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			128.18	128.18
230 PSERS Retirement Contributions			578.09	578.09
Total Personnel Services – Employee Benefits			\$706.27	\$706.27
300 Purchased Professional and Technical Services				
330 Other Professional Services			323.75	323.75
Total Purchased Professional and Technical Services			\$323.75	\$323.75
500 Other Purchased Services				
580 Travel			7.00	7.00
Total Other Purchased Services			\$7.00	\$7.00
Total 1450 Instructional Programs Outside the Established School Day			\$2,712.02	\$2,712.02

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1490 Additional Other Instructional Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			22,095.55	22,095.55
Total Personnel Services – Salaries			\$22,095.55	\$22,095.55
200 Personnel Services – Employee Benefits				
220 Social Security Contributions			1,682.49	1,682.49
230 PSERS Retirement Contributions			6,925.93	6,925.93
Total Personnel Services – Employee Benefits			\$8,608.42	\$8,608.42
500 Other Purchased Services				
580 Travel			11,494.72	11,494.72
Total Other Purchased Services			\$11,494.72	\$11,494.72
600 Supplies				
610 General Supplies			227.96	227.96
Total Supplies			\$227.96	\$227.96
Total 1490 Additional Other Instructional Programs			\$42,426.65	\$42,426.65

General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

323 Professional Educational Services – Other Educational Agencies

2,812.02

2,812.02

Total Purchased Professional and Technical Services

\$2,812.02

\$2,812.02

600 Supplies

610 General Supplies

3,028.69

3,028.69

Total Supplies

\$3,028.69

\$3,028.69

Total 1500 Nonpublic School Programs

\$5,840.71

\$5,840.71

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 805,841.39

Total Personnel Services – Salaries \$805,841.39

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 12,887.41

220 Social Security Contributions 60,850.00

230 PSERS Retirement Contributions 259,706.61

240 Tuition Reimbursement 28,446.40

250 Unemployment Compensation 720.37

260 Workers' Compensation 4,334.17

270 Group Insurance – Self-Insurance 250,716.56

Total Personnel Services – Employee Benefits \$617,661.52

300 Purchased Professional and Technical Services

310 Official / Administrative Services 37,424.29

322 Professional Educational Services – lus 4,525.40

323 Professional Educational Services – Other Educational Agencies 42,605.75

329 Professional Educational Services – Other 63,000.00

330 Other Professional Services 45,616.62

340 Technical Services 26,009.65

360 Employee Training and Development Services 1,657.03

390 Other Purchased Professional and Technical Services 6,738.02

Total Purchased Professional and Technical Services \$227,576.76

400 Purchased Property Services

410 Cleaning Services 12,649.79

420 Utility Services 123,365.02

430 Repairs and Maintenance Services 77,688.51

440 Rentals 2,175.61

460 Extermination Services 718.20

Total Purchased Property Services \$216,597.13

500 Other Purchased Services

513 Contracted Carriers 609,030.00

516 Student Transportation Services From the IU 26,749.70

520 Insurance – General 214.00

522 Automotive Liability Insurance 6,303.00

523 General Property and Liability Insurance 27,208.00

529 Other Insurance 2,549.00

530 Communications 48,519.96

549 Other Advertising/Public Relations 1,101.38

580 Travel 486.31

596 Direct Payments To Intermediate Units 60,480.00

Total Other Purchased Services \$782,641.35

600 Supplies

610 General Supplies 80,824.33

620 Energy 44,416.43

General Fund (10)

2000 Support Services

Total

600 Supplies

640 Books and Periodicals

477.00

Total Supplies

\$125,717.76

700 Property

752 Capital Equipment – Original and Additional

98,406.24

Total Property

\$98,406.24

800 Other Objects

810 Dues and Fees

6,246.48

890 Miscellaneous Expenditures

70.00

Total Other Objects

\$6,316.48

Total 2000 Support Services

\$2,880,758.63

General Fund (10)

2100 Support Services – Students

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	101,724.49	13,700.00	33,567.28	153,174.49
Total Personnel Services – Salaries	\$101,724.49	\$13,700.00	\$33,567.28	\$153,174.49

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	993.09	291.03		1,762.72
220 Social Security Contributions	7,670.22	1,025.49	2,541.89	11,557.58
230 PSERS Retirement Contributions	34,328.60	4,469.07	11,584.02	51,825.14
250 Unemployment Compensation	113.14	14.48		127.62
260 Workers' Compensation	585.28	74.94		660.22
270 Group Insurance – Self-Insurance	17,634.69	5,878.23		32,519.70
Total Personnel Services – Employee Benefits	\$61,325.02	\$11,753.24	\$14,125.91	\$98,452.98

300 Purchased Professional and Technical Services

323 Professional Educational Services – Other Educational Agencies	31,921.50	10,640.50	43.75	42,605.75
329 Professional Educational Services – Other			63,000.00	63,000.00
340 Technical Services				9,709.84
Total Purchased Professional and Technical Services	\$31,921.50	\$10,640.50	\$63,043.75	\$115,315.59

500 Other Purchased Services

580 Travel	148.18	49.40		486.31
Total Other Purchased Services	\$148.18	\$49.40		\$486.31

600 Supplies

610 General Supplies	60.00	20.00		340.11
640 Books and Periodicals	357.75	119.25		477.00
Total Supplies	\$417.75	\$139.25		\$817.11

800 Other Objects

810 Dues and Fees	189.75	63.25		253.00
Total Other Objects	\$189.75	\$63.25		\$253.00

Total 2100 Support Services – Students

	\$195,726.69	\$36,345.64	\$110,736.94	\$368,499.48
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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	62,874.49	750.00		63,624.49
Total Personnel Services – Salaries	\$62,874.49	\$750.00		\$63,624.49
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	120.00			120.00
220 Social Security Contributions	4,765.89	57.38		4,823.27
230 PSERS Retirement Contributions	20,921.40			20,921.40
250 Unemployment Compensation	69.68			69.68
260 Workers' Compensation	360.48			360.48
Total Personnel Services – Employee Benefits	\$26,237.45	\$57.38		\$26,294.83
Total 2120 Guidance Services	\$89,111.94	\$807.38		\$89,919.32

General Fund (10)

2140 Psychological Services

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	1,057.50	352.50		1,410.00
329 Professional Educational Services – Other			63,000.00	63,000.00
Total Purchased Professional and Technical Services	\$1,057.50	\$352.50	\$63,000.00	\$64,410.00

500 Other Purchased Services

580 Travel	148.18	49.40		197.58
Total Other Purchased Services	\$148.18	\$49.40		\$197.58

600 Supplies

610 General Supplies	60.00	20.00		80.00
640 Books and Periodicals	357.75	119.25		477.00
Total Supplies	\$417.75	\$139.25		\$557.00

Total 2140 Psychological Services	\$1,623.43	\$541.15	\$63,000.00	\$65,164.58
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General Fund (10)

2150 Speech Pathology and Audiology Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	38,850.00	12,950.00		51,800.00
Total Personnel Services – Salaries	\$38,850.00	\$12,950.00		\$51,800.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	873.09	291.03		1,164.12
220 Social Security Contributions	2,904.33	968.11		3,872.44
230 PSERS Retirement Contributions	13,407.20	4,469.07		17,876.27
250 Unemployment Compensation	43.46	14.48		57.94
260 Workers' Compensation	224.80	74.94		299.74
270 Group Insurance – Self-Insurance	17,634.69	5,878.23		23,512.92
Total Personnel Services – Employee Benefits	\$35,087.57	\$11,695.86		\$46,783.43
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	30,864.00	10,288.00	43.75	41,195.75
Total Purchased Professional and Technical Services	\$30,864.00	\$10,288.00	\$43.75	\$41,195.75
800 Other Objects				
810 Dues and Fees	189.75	63.25		253.00
Total Other Objects	\$189.75	\$63.25		\$253.00
Total 2150 Speech Pathology and Audiology Services	\$104,991.32	\$34,997.11	\$43.75	\$140,032.18

General Fund (10)

2160 Social Work Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			33,567.28	37,750.00
Total Personnel Services – Salaries			\$33,567.28	\$37,750.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				478.60
220 Social Security Contributions			2,541.89	2,861.87
230 PSERS Retirement Contributions			11,584.02	13,027.47
270 Group Insurance – Self-Insurance				9,006.78
Total Personnel Services – Employee Benefits			\$14,125.91	\$25,374.72
500 Other Purchased Services				
580 Travel				288.73
Total Other Purchased Services				\$288.73
600 Supplies				
610 General Supplies				260.11
Total Supplies				\$260.11
Total 2160 Social Work Services			\$47,693.19	\$63,673.56

General Fund (10)

2170 Student Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

9,709.84

Total Purchased Professional and Technical Services

\$9,709.84

Total 2170 Student Accounting Services

\$9,709.84

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	3,154.69	1,051.56	19,358.06	23,564.31
Total Personnel Services – Salaries	\$3,154.69	\$1,051.56	\$19,358.06	\$23,564.31
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	241.34	80.45	1,480.91	1,802.70
230 PSERS Retirement Contributions	1,088.68	362.89	6,680.45	8,132.02
240 Tuition Reimbursement	21,334.80	7,111.60		28,446.40
Total Personnel Services – Employee Benefits	\$22,664.82	\$7,554.94	\$8,161.36	\$38,381.12
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services	1,242.77	414.26		1,657.03
390 Other Purchased Professional and Technical Services	1,946.25	648.75	309.36	2,904.36
Total Purchased Professional and Technical Services	\$3,189.02	\$1,063.01	\$309.36	\$4,561.39
500 Other Purchased Services				
530 Communications	14,164.59	4,721.53		18,886.12
Total Other Purchased Services	\$14,164.59	\$4,721.53		\$18,886.12
600 Supplies				
610 General Supplies	9,746.95	3,666.01		13,412.96
Total Supplies	\$9,746.95	\$3,666.01		\$13,412.96
700 Property				
752 Capital Equipment – Original and Additional	11,896.40	3,929.47		15,825.87
Total Property	\$11,896.40	\$3,929.47		\$15,825.87
Total 2200 Support Services – Instructional Staff	\$64,816.47	\$21,986.52	\$27,828.78	\$114,631.77

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2210 Supervision of Educational Media Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,359.38	453.12		1,812.50
Total Personnel Services – Salaries	\$1,359.38	\$453.12		\$1,812.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	104.00	34.67		138.67
230 PSERS Retirement Contributions	469.12	156.37		625.49
Total Personnel Services – Employee Benefits	\$573.12	\$191.04		\$764.16
Total 2210 Supervision of Educational Media Services	\$1,932.50	\$644.16		\$2,576.66

General Fund (10)

2219 Supervision of Educational Media Services – All Other Supervision

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,359.38	453.12		1,812.50
Total Personnel Services – Salaries	\$1,359.38	\$453.12		\$1,812.50
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	104.00	34.67		138.67
230 PSERS Retirement Contributions	469.12	156.37		625.49
Total Personnel Services – Employee Benefits	\$573.12	\$191.04		\$764.16
Total 2219 Supervision of Educational Media Services – All Other Supervision	\$1,932.50	\$644.16		\$2,576.66

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2240 Computer-Assisted Instruction Support Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,795.31	598.44	19,358.06	21,751.81
Total Personnel Services – Salaries	\$1,795.31	\$598.44	\$19,358.06	\$21,751.81
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	137.34	45.78	1,480.91	1,664.03
230 PSERS Retirement Contributions	619.56	206.52	6,680.45	7,506.53
Total Personnel Services – Employee Benefits	\$756.90	\$252.30	\$8,161.36	\$9,170.56
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	1,946.25	648.75		2,595.00
Total Purchased Professional and Technical Services	\$1,946.25	\$648.75		\$2,595.00
500 Other Purchased Services				
530 Communications	14,164.59	4,721.53		18,886.12
Total Other Purchased Services	\$14,164.59	\$4,721.53		\$18,886.12
600 Supplies				
610 General Supplies	9,746.95	3,666.01		13,412.96
Total Supplies	\$9,746.95	\$3,666.01		\$13,412.96
700 Property				
752 Capital Equipment – Original and Additional	11,896.40	3,929.47		15,825.87
Total Property	\$11,896.40	\$3,929.47		\$15,825.87
Total 2240 Computer-Assisted Instruction Support Services	\$40,306.40	\$13,816.50	\$27,519.42	\$81,642.32

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
200 Personnel Services – Employee Benefits				
240 Tuition Reimbursement	21,334.80	7,111.60		28,446.40
Total Personnel Services – Employee Benefits	\$21,334.80	\$7,111.60		\$28,446.40
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services	1,242.77	414.26		1,657.03
Total Purchased Professional and Technical Services	\$1,242.77	\$414.26		\$1,657.03
Total 2270 Instructional Staff Professional Development Services	\$22,577.57	\$7,525.86		\$30,103.43

General Fund (10)

2280 Nonpublic Support Services

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services

Total Purchased Professional and Technical Services

Total 2280 Nonpublic Support Services

Elementary

Secondary

Federal

Total

309.36

309.36

\$309.36

\$309.36

\$309.36

\$309.36

General Fund (10)

2300 Support Services – Administration

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	101,937.00	19,358.05		315,637.05
Total Personnel Services – Salaries	\$101,937.00	\$19,358.05		\$315,637.05
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,453.68	484.56		5,927.40
220 Social Security Contributions	7,648.99	1,480.89		23,897.57
230 PSERS Retirement Contributions	34,143.11	6,680.44		98,836.41
250 Unemployment Compensation	172.45			243.09
260 Workers' Compensation	892.22			1,864.98
270 Group Insurance – Self-Insurance	22,873.41	7,624.47		105,232.68
Total Personnel Services – Employee Benefits	\$67,183.86	\$16,270.36		\$236,002.13
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				37,424.29
330 Other Professional Services				37,519.12
390 Other Purchased Professional and Technical Services				3,833.66
Total Purchased Professional and Technical Services				\$78,777.07
500 Other Purchased Services				
520 Insurance – General				214.00
530 Communications				3,683.80
549 Other Advertising/Public Relations				1,101.38
Total Other Purchased Services				\$4,999.18
600 Supplies				
610 General Supplies	1,867.88	622.63		5,914.16
Total Supplies	\$1,867.88	\$622.63		\$5,914.16
800 Other Objects				
810 Dues and Fees				750.00
Total Other Objects				\$750.00
Total 2300 Support Services – Administration	\$170,988.74	\$36,251.04		\$642,079.59

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

310 Official / Administrative Services				1,250.00
330 Other Professional Services				22,398.04
390 Other Purchased Professional and Technical Services				3,833.66

Total Purchased Professional and Technical Services				\$27,481.70
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500 Other Purchased Services

520 Insurance – General				110.00
549 Other Advertising/Public Relations				1,101.38

Total Other Purchased Services				\$1,211.38
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600 Supplies

610 General Supplies				606.00
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Total Supplies				\$606.00
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Total 2310 Board Services				\$29,299.08
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General Fund (10)

2320 Board Treasurer Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

520 Insurance – General

104.00

Total Other Purchased Services

\$104.00

Total 2320 Board Treasurer Services

\$104.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				24,218.75
Total Personnel Services – Salaries				\$24,218.75
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				1,852.75
Total Personnel Services – Employee Benefits				\$1,852.75
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				36,174.29
Total Purchased Professional and Technical Services				\$36,174.29
500 <u>Other Purchased Services</u>				
530 Communications				3,683.80
Total Other Purchased Services				\$3,683.80
600 <u>Supplies</u>				
610 General Supplies				2,356.72
Total Supplies				\$2,356.72
Total 2330 Tax Assessment and Collection Services				\$68,286.31

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

15,121.08

Total Purchased Professional and Technical Services

\$15,121.08

Total 2350 Legal and Accounting Services

\$15,121.08

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

170,123.25

Total Personnel Services – Salaries

\$170,123.25

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

3,989.16

220 Social Security Contributions

12,914.94

230 PSERS Retirement Contributions

58,012.86

250 Unemployment Compensation

70.64

260 Workers' Compensation

972.76

270 Group Insurance – Self-Insurance

74,734.80

Total Personnel Services – Employee Benefits

\$150,695.16

600 Supplies

610 General Supplies

460.93

Total Supplies

\$460.93

800 Other Objects

810 Dues and Fees

750.00

Total Other Objects

\$750.00

Total 2360 Office of the Superintendent / Executive Director Services

\$322,029.34

General Fund (10)

2380 Office of the Principal Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	101,937.00	19,358.05		121,295.05
Total Personnel Services – Salaries	\$101,937.00	\$19,358.05		\$121,295.05

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	1,453.68	484.56		1,938.24
220 Social Security Contributions	7,648.99	1,480.89		9,129.88
230 PSERS Retirement Contributions	34,143.11	6,680.44		40,823.55
250 Unemployment Compensation	172.45			172.45
260 Workers' Compensation	892.22			892.22
270 Group Insurance – Self-Insurance	22,873.41	7,624.47		30,497.88
Total Personnel Services – Employee Benefits	\$67,183.86	\$16,270.36		\$83,454.22

600 Supplies

610 General Supplies	1,867.88	622.63		2,490.51
Total Supplies	\$1,867.88	\$622.63		\$2,490.51
Total 2380 Office of the Principal Services	\$170,988.74	\$36,251.04		\$207,239.78

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				58,913.00
Total Personnel Services – Salaries				\$58,913.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,399.92
220 Social Security Contributions				4,267.77
230 PSERS Retirement Contributions				18,307.59
250 Unemployment Compensation				59.34
260 Workers' Compensation				306.97
270 Group Insurance – Self-Insurance				24,843.36
Total Personnel Services – Employee Benefits				\$49,184.95
300 Purchased Professional and Technical Services				
330 Other Professional Services				2,528.00
Total Purchased Professional and Technical Services				\$2,528.00
600 Supplies				
610 General Supplies				1,533.22
Total Supplies				\$1,533.22
Total 2400 Support Services – Pupil Health				\$112,159.17

General Fund (10)

2410 Supervision of Health Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

58,913.00

Total Personnel Services – Salaries

\$58,913.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,399.92

220 Social Security Contributions

4,267.77

230 PSERS Retirement Contributions

18,307.59

250 Unemployment Compensation

59.34

260 Workers' Compensation

306.97

270 Group Insurance – Self-Insurance

24,843.36

Total Personnel Services – Employee Benefits

\$49,184.95

Total 2410 Supervision of Health Services

\$108,097.95

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2411 Supervision of Health Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				58,913.00
Total Personnel Services – Salaries				\$58,913.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,399.92
220 Social Security Contributions				4,267.77
230 PSERS Retirement Contributions				18,307.59
250 Unemployment Compensation				59.34
260 Workers' Compensation				306.97
270 Group Insurance – Self-Insurance				24,843.36
Total Personnel Services – Employee Benefits				\$49,184.95
Total 2411 Supervision of Health Services – Head of Component				\$108,097.95

General Fund (10)

2420 Medical Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

2,528.00

Total Purchased Professional and Technical Services

\$2,528.00

600 Supplies

610 General Supplies

1,250.75

Total Supplies

\$1,250.75

Total 2420 Medical Services

\$3,778.75

General Fund (10)

2430 Dental Services

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

282.47

Total Supplies

\$282.47

Total 2430 Dental Services

\$282.47

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2500 Support Services – Business				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				117,871.38
Total Personnel Services – Salaries				\$117,871.38
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				2,099.79
220 Social Security Contributions				8,868.30
230 PSERS Retirement Contributions				40,604.67
250 Unemployment Compensation				131.60
260 Workers' Compensation				680.83
270 Group Insurance – Self-Insurance				48,537.85
Total Personnel Services – Employee Benefits				\$100,923.04
300 Purchased Professional and Technical Services				
330 Other Professional Services				5,569.50
340 Technical Services				8,461.95
Total Purchased Professional and Technical Services				\$14,031.45
400 Purchased Property Services				
440 Rentals				1,628.11
Total Purchased Property Services				\$1,628.11
500 Other Purchased Services				
530 Communications				2,337.30
Total Other Purchased Services				\$2,337.30
600 Supplies				
610 General Supplies				2,477.49
Total Supplies				\$2,477.49
800 Other Objects				
810 Dues and Fees				4,253.48
890 Miscellaneous Expenditures				70.00
Total Other Objects				\$4,323.48
Total 2500 Support Services – Business				\$243,592.25

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

117,871.38

Total Personnel Services – Salaries

\$117,871.38

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

2,099.79

220 Social Security Contributions

8,868.30

230 PSERS Retirement Contributions

40,604.67

250 Unemployment Compensation

131.60

260 Workers' Compensation

680.83

270 Group Insurance – Self-Insurance

46,008.85

Total Personnel Services – Employee Benefits

\$98,394.04

Total 2511 Supervision of Fiscal Services - Head of Component

\$216,265.42

General Fund (10)

2515 Financial Accounting Services

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

270 Group Insurance – Self-Insurance

2,529.00

Total Personnel Services – Employee Benefits

\$2,529.00

300 Purchased Professional and Technical Services

330 Other Professional Services

5,569.50

340 Technical Services

8,461.95

Total Purchased Professional and Technical Services

\$14,031.45

500 Other Purchased Services

530 Communications

2,337.30

Total Other Purchased Services

\$2,337.30

600 Supplies

610 General Supplies

2,477.49

Total Supplies

\$2,477.49

800 Other Objects

810 Dues and Fees

4,253.48

890 Miscellaneous Expenditures

70.00

Total Other Objects

\$4,323.48

Total 2515 Financial Accounting Services

\$25,698.72

General Fund (10)

2540 Printing, Publishing and Duplicating Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

440 Rentals

1,628.11

Total Purchased Property Services

\$1,628.11

Total 2540 Printing, Publishing and Duplicating Services

\$1,628.11

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				136,681.16
Total Personnel Services – Salaries				\$136,681.16
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				1,697.58
220 Social Security Contributions				10,456.08
230 PSERS Retirement Contributions				42,000.78
250 Unemployment Compensation				158.72
260 Workers' Compensation				821.17
270 Group Insurance – Self-Insurance				39,582.97
Total Personnel Services – Employee Benefits				\$94,717.30
300 Purchased Professional and Technical Services				
340 Technical Services				6,514.86
Total Purchased Professional and Technical Services				\$6,514.86
400 Purchased Property Services				
410 Cleaning Services				12,649.79
420 Utility Services				123,365.02
430 Repairs and Maintenance Services				76,420.63
440 Rentals				547.50
460 Extermination Services				718.20
Total Purchased Property Services				\$213,701.14
500 Other Purchased Services				
522 Automotive Liability Insurance				6,303.00
523 General Property and Liability Insurance				27,208.00
529 Other Insurance				2,549.00
530 Communications			10,466.48	23,612.74
Total Other Purchased Services			\$10,466.48	\$59,672.74
600 Supplies				
610 General Supplies	34,272.48	11,288.63	11,585.28	57,146.39
620 Energy				44,416.43
Total Supplies	\$34,272.48	\$11,288.63	\$11,585.28	\$101,562.82
700 Property				
752 Capital Equipment – Original and Additional			38,241.98	82,580.37
Total Property			\$38,241.98	\$82,580.37
800 Other Objects				
810 Dues and Fees				990.00
Total Other Objects				\$990.00
Total 2600 Operation and Maintenance of Plant Services	\$34,272.48	\$11,288.63	\$60,293.74	\$696,420.39

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

67,045.27

Total Personnel Services – Salaries

\$67,045.27

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,697.58

220 Social Security Contributions

5,128.93

230 PSERS Retirement Contributions

23,136.08

250 Unemployment Compensation

105.49

260 Workers' Compensation

545.77

270 Group Insurance – Self-Insurance

39,582.97

Total Personnel Services – Employee Benefits

\$70,196.82

Total 2610 Supervision of Operation and Maintenance of Plant Services

\$137,242.09

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

67,045.27

Total Personnel Services – Salaries

\$67,045.27

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

1,697.58

220 Social Security Contributions

5,128.93

230 PSERS Retirement Contributions

23,136.08

250 Unemployment Compensation

105.49

260 Workers' Compensation

545.77

270 Group Insurance – Self-Insurance

39,582.97

Total Personnel Services – Employee Benefits

\$70,196.82

Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

\$137,242.09

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2620 Operation of Buildings Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				69,635.89
Total Personnel Services – Salaries				\$69,635.89
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				5,327.15
230 PSERS Retirement Contributions				18,864.70
250 Unemployment Compensation				53.23
260 Workers' Compensation				275.40
Total Personnel Services – Employee Benefits				\$24,520.48
300 Purchased Professional and Technical Services				
340 Technical Services				6,514.86
Total Purchased Professional and Technical Services				\$6,514.86
400 Purchased Property Services				
410 Cleaning Services				3,004.80
420 Utility Services				123,365.02
430 Repairs and Maintenance Services				66,867.10
440 Rentals				547.50
460 Extermination Services				718.20
Total Purchased Property Services				\$194,502.62
500 Other Purchased Services				
523 General Property and Liability Insurance				27,208.00
529 Other Insurance				2,549.00
530 Communications			10,466.48	23,612.74
Total Other Purchased Services			\$10,466.48	\$53,369.74
600 Supplies				
610 General Supplies	22,568.93	7,387.46	11,585.28	41,541.67
620 Energy				41,445.50
Total Supplies	\$22,568.93	\$7,387.46	\$11,585.28	\$82,987.17
700 Property				
752 Capital Equipment – Original and Additional			38,241.98	46,228.84
Total Property			\$38,241.98	\$46,228.84
800 Other Objects				
810 Dues and Fees				990.00
Total Other Objects				\$990.00
Total 2620 Operation of Buildings Services	\$22,568.93	\$7,387.46	\$60,293.74	\$478,749.60

General Fund (10)

2630 Care and Upkeep of Grounds Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

410 Cleaning Services

9,644.99

Total Purchased Property Services

\$9,644.99

600 Supplies

610 General Supplies

3.38

1.12

4.50

Total Supplies

\$3.38

\$1.12

\$4.50

Total 2630 Care and Upkeep of Grounds Services

\$3.38

\$1.12

\$9,649.49

General Fund (10)

2640 Care and Upkeep of Equipment Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

4,597.06

Total Purchased Property Services

\$4,597.06

Total 2640 Care and Upkeep of Equipment Services

\$4,597.06

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				4,632.47
Total Purchased Property Services				\$4,632.47
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				6,303.00
Total Other Purchased Services				\$6,303.00
600 <u>Supplies</u>				
610 General Supplies	501.92	167.30		669.22
620 Energy				2,970.93
Total Supplies	\$501.92	\$167.30		\$3,640.15
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				24,151.53
Total Property				\$24,151.53
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$501.92	\$167.30		\$38,727.15

General Fund (10)

2660 Safety and Security Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

324.00

Total Purchased Property Services

\$324.00

600 Supplies

610 General Supplies

11,198.25

3,732.75

14,931.00

Total Supplies

\$11,198.25

\$3,732.75

\$14,931.00

700 Property

752 Capital Equipment – Original and Additional

12,200.00

Total Property

\$12,200.00

Total 2660 Safety and Security Services

\$11,198.25

\$3,732.75

\$27,455.00

General Fund (10)

2700 Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

18,900.00

609,030.00

516 Student Transportation Services From the IU

26,749.70

Total Other Purchased Services

\$18,900.00

\$635,779.70

Total 2700 Student Transportation Services

\$18,900.00

\$635,779.70

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General Fund (10)

2720 Vehicle Operation Services

500 Other Purchased Services

513 Contracted Carriers

516 Student Transportation Services From the IU

Total Other Purchased Services

Total 2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

18,900.00

586,506.00

26,749.70

\$18,900.00

\$613,255.70

\$18,900.00

\$613,255.70

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

22,524.00

Total Other Purchased Services

\$22,524.00

Total 2750 Nonpublic Transportation

\$22,524.00

General Fund (10)

2800 Support Services – Central

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

1,323.00

Total Purchased Professional and Technical Services

\$1,323.00

400 Purchased Property Services

430 Repairs and Maintenance Services

1,267.88

Total Purchased Property Services

\$1,267.88

Total 2800 Support Services – Central

\$2,590.88

General Fund (10)

2820 Information Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

1,323.00

Total Purchased Professional and Technical Services

\$1,323.00

400 Purchased Property Services

430 Repairs and Maintenance Services

1,267.88

Total Purchased Property Services

\$1,267.88

Total 2820 Information Services

\$2,590.88

General Fund (10)

2822 Internal Information Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

340 Technical Services

1,323.00

Total Purchased Professional and Technical Services

\$1,323.00

Total 2822 Internal Information Services

\$1,323.00

General Fund (10)

2823 Public Information Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

1,267.88

Total Purchased Property Services

\$1,267.88

Total 2823 Public Information Services

\$1,267.88

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

4,525.40

Total Purchased Professional and Technical Services

\$4,525.40

500 Other Purchased Services

596 Direct Payments To Intermediate Units

60,480.00

Total Other Purchased Services

\$60,480.00

Total 2900 Other Support Services

\$65,005.40

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

4,525.40

Total Purchased Professional and Technical Services

\$4,525.40

500 Other Purchased Services

596 Direct Payments To Intermediate Units

60,480.00

Total Other Purchased Services

\$60,480.00

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$65,005.40

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 25,879.57

Total Personnel Services – Salaries \$25,879.57

200 Personnel Services – Employee Benefits

220 Social Security Contributions 1,979.89

230 PSERS Retirement Contributions 4,768.78

Total Personnel Services – Employee Benefits \$6,748.67

300 Purchased Professional and Technical Services

330 Other Professional Services 49,142.67

Total Purchased Professional and Technical Services \$49,142.67

500 Other Purchased Services

510 Student Transportation Services 1,900.00

520 Insurance – General 2,820.00

Total Other Purchased Services \$4,720.00

600 Supplies

610 General Supplies 20,263.95

Total Supplies \$20,263.95

800 Other Objects

860 Grants To Municipal and Community Service Organizations 54,743.75

Total Other Objects \$54,743.75

Total 3000 Operation of Non-Instructional Services \$161,498.61

General Fund (10)

3200 Student Activities

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

8,325.00

Total Personnel Services – Salaries

\$8,325.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

636.90

230 PSERS Retirement Contributions

1,837.70

Total Personnel Services – Employee Benefits

\$2,474.60

300 Purchased Professional and Technical Services

330 Other Professional Services

49,142.67

Total Purchased Professional and Technical Services

\$49,142.67

500 Other Purchased Services

510 Student Transportation Services

1,900.00

520 Insurance – General

2,820.00

Total Other Purchased Services

\$4,720.00

600 Supplies

610 General Supplies

19,708.17

Total Supplies

\$19,708.17

Total 3200 Student Activities

\$84,370.44

General Fund (10)

3300 Community Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
100	Personnel Services – Salaries			17,554.57
Total Personnel Services – Salaries				\$17,554.57
200	<u>Personnel Services – Employee Benefits</u>			
220	Social Security Contributions			1,342.99
230	PSERS Retirement Contributions			2,931.08
Total Personnel Services – Employee Benefits				\$4,274.07
600	<u>Supplies</u>			
610	General Supplies		555.78	555.78
Total Supplies			\$555.78	\$555.78
800	<u>Other Objects</u>			
860	Grants To Municipal and Community Service Organizations			54,743.75
Total Other Objects				\$54,743.75
Total 3300 Community Services			\$555.78	\$77,128.17

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

281,516.00

939 Other Fund Transfers

611,228.61

Total Other Uses of Funds

\$892,744.61

Total 5000 Other Expenditures and Financing Uses

\$892,744.61

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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

281,516.00

939 Other Fund Transfers

611,228.61

Total Other Uses of Funds

\$892,744.61

Total 5200 Interfund Transfers – Out

\$892,744.61

General Fund (10)

5230 Capital Projects Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

932 Capital Reserve Fund Transfers Applicable To Fund 32

281,516.00

Total Other Uses of Funds

\$281,516.00

Total 5230 Capital Projects Fund Transfers

\$281,516.00

General Fund (10)

5240 Debt Service Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

939 Other Fund Transfers

611,228.61

Total Other Uses of Funds

\$611,228.61

Total 5240 Debt Service Fund Transfers

\$611,228.61

Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 295,757.55

Total Other Objects \$295,757.55

900 Other Uses of Funds

910 Redemption of Principal 320,000.00

Total Other Uses of Funds \$320,000.00

Total 5000 Other Expenditures and Financing Uses \$615,757.55

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				295,757.55
Total Other Objects				\$295,757.55
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				320,000.00
Total Other Uses of Funds				\$320,000.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$615,757.55

Debt Service Fund (40)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				295,757.55
Total Other Objects				\$295,757.55
900 Other Uses of Funds				
910 Redemption of Principal				320,000.00
Total Other Uses of Funds				\$320,000.00
Total 5110 Debt Service				\$615,757.55

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	5,231,165.48				
1200 Special Programs - Elementary / Secondary	1,678,051.81				
1300 Vocational Education	268,492.18				
1400 Other Instructional Programs - Elementary / Secondary	45,655.26				
1500 Nonpublic School Programs	5,840.71				
Total Instruction	\$7,229,205.44				
2000 Support Services					
2100 Support Services - Students	368,499.48				
2200 Support Services - Instructional Staff	114,631.77				
2300 Support Services - Administration	642,079.59				
2400 Support Services - Pupil Health	112,159.17				
2500 Support Services - Business	243,592.25				
2600 Operation and Maintenance of Plant Services	696,420.39				
2700 Student Transportation Services	635,779.70				
2800 Support Services - Central	2,590.88				
2900 Other Support Services	65,005.40				
Total Support Services	\$2,880,758.63				
3000 Operation of Non-Instructional Services					
3200 Student Activities	84,370.44				
3300 Community Services	77,128.17				
Total Operation of Non-Instructional Services	\$161,498.61				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out	892,744.61				
Total Other Expenditures and Financing Uses	\$892,744.61				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$11,164,207.29				

<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
<u>1850)(31)</u>		<u>Fund(39)</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
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2800 Support Services - Central
- 2900 Other Support Services

Total Support Services

- 3000 Operation of Non-Instructional Services**
- 3200 Student Activities
- 3300 Community Services

Total Operation of Non-Instructional Services

- 5000 Other Expenditures and Financing Uses**
- 5100 Debt Service / Other Expenditures and Financing Uses 615,757.55
- 5200 Interfund Transfers - Out

Total Other Expenditures and Financing Uses \$615,757.55

TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES \$615,757.55

Total

1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	5,231,165.48
1200 Special Programs - Elementary / Secondary	1,678,051.81
1300 Vocational Education	268,492.18
1400 Other Instructional Programs - Elementary / Secondary	45,655.26
1500 Nonpublic School Programs	5,840.71
Total Instruction	\$7,229,205.44
2000 <u>Support Services</u>	
2100 Support Services - Students	368,499.48
2200 Support Services - Instructional Staff	114,631.77
2300 Support Services - Administration	642,079.59
2400 Support Services - Pupil Health	112,159.17
2500 Support Services - Business	243,592.25
2600 Operation and Maintenance of Plant Services	696,420.39
2700 Student Transportation Services	635,779.70
2800 Support Services - Central	2,590.88
2900 Other Support Services	65,005.40
Total Support Services	\$2,880,758.63
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	84,370.44
3300 Community Services	77,128.17
Total Operation of Non-Instructional Services	\$161,498.61
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	615,757.55
5200 Interfund Transfers - Out	892,744.61
Total Other Expenditures and Financing Uses	\$1,508,502.16
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$11,779,964.84

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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	3,166,468.00
Total Federally Funded salaries subject to PSERS withholding	207,199.00
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	163,587.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$163,587.00 <hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	13,444.94
Revenue from Title IV-B: 21st Century Community Learning Centers	
	<hr/>

Title V Revenue Data

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

1 .	<u>Current Special Education Expenditures/Expenses within Functions 1000, 2000, 3100, and 3200</u>	1,600,059.00
2 .	<u>Current Special Education Expenditures for Instruction Functions 1000 and 3200</u>	1,040,366.00
3 .	<u>Current Special Education Expenditures for Pupil Support Services Function 2100</u>	74,754.00
4 .	<u>Current Special Education Expenditures for Instructional Staff Support Services Function 2200</u>	19,995.00
5 .	<u>Current Special Education Expenditures for Student Transportation Support Services Function 2700</u>	238,791.00

Note: Do not report total Special Education expenditures for the functions listed above. Refer to the AFR User Manual for specific instructions on Funds/Functions/Objects to be included and excluded on each line.

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance	38,258.55	5,895.00	44,153.55
	215 Eye Care Insurance	3,493.03	547.32	4,040.35
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	579,073.50	88,536.36	667,609.86
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	208,408.92	31,908.96	240,317.88
	FUND TOTAL	\$829,234.00	\$126,887.64	\$956,121.64
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance	3,045.75	943.20	3,988.95
	215 Eye Care Insurance	302.76	100.92	403.68
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits	48,813.60	15,760.92	64,574.52
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits	19,610.40	5,684.16	25,294.56
	FUND TOTAL	\$71,772.51	\$22,489.20	\$94,261.71
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		\$901,006.51	\$149,376.84	\$1,050,383.35

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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	26,717.35	62,340.48	89,057.83	20,681.44	69,237.88	89,919.32
2140 Psychological Services	7,545.95		7,545.95	50,176.73	14,987.85	65,164.58
2150 Speech Pathology and Audiology Services	126,495.08		126,495.08	140,032.18		140,032.18
2160 Social Work Services	19,368.32	8,300.71	27,669.03	14,644.92	49,028.64	63,673.56
2260 Instruction and Curriculum Development Services						
2350 Legal and Accounting Services	1,175.50	8,645.00	9,820.50	8,139.50	6,981.58	15,121.08
2420 Medical Services						
2440 Nursing Services						
2700 Student Transportation Services	226,026.06	344,238.40	570,264.46	238,791.10	370,238.65	609,029.75
Total	\$407,328.26	\$423,524.59	\$830,852.85	\$472,465.87	\$510,474.60	\$982,940.47

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	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		11,785,000.00			176,371.00	63,818.44	9,889,000.00	21,914,189.44
2. Additional Debt Incurred During Year					1,748,933.16	3,065.94	666,501.73	2,418,500.83
3. Retirements and Repayments		320,000.00						320,000.00
4. Debt at End of Fiscal Year		11,465,000.00			1,925,304.16	66,884.38	10,555,501.73	24,012,690.27
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		11,465,000.00			1,925,304.16	66,884.38	10,555,501.73	24,012,690.27
7. Current Portion P&I - Due within 1 year		734,696.25						734,696.25
8. Interest Paid during current fiscal year		295,757.52						295,757.52

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	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					203,016.16		526,601.00	729,617.16
2. Additional Debt Incurred During Year					11,333.68		45,897.45	57,231.13
3. Retirements and Repayments								
4. Debt at End of Fiscal Year					214,349.84		572,498.45	786,848.29
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					214,349.84		572,498.45	786,848.29
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund					
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund	320,000.00		295,757.55	615,757.55	
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

Total Debt Payments - Governmental Funds			\$320,000.00		\$295,757.55	\$615,757.55	
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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			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
General Obligation Bonds/Notes – CIB	06/2020	4,230,000.00		60,000.00	4,170,000.00	276,200.00	97,575.00
General Obligation Bonds/Notes – CIB	07/2017	3,595,000.00		40,000.00	3,555,000.00	148,726.25	104,512.50
General Obligation Bonds/Notes – CIB	06/2016	3,960,000.00		220,000.00	3,740,000.00	309,770.00	93,670.02
Compensated Absences		63,818.44	3,065.94		66,884.38		
Other Post-Employment Benefits (OPEB)		176,371.00	1,748,933.16		1,925,304.16		
Net Pension Liability		9,889,000.00	666,501.73		10,555,501.73		
Totals for Debt Entered:		\$21,914,189.44	\$2,418,500.83	\$320,000.00	\$24,012,690.27	\$734,696.25	\$295,757.52

Bond Details
Proprietary Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only			Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments			
Other Post-Employment Benefits (OPEB)		203,016.16	11,333.68		214,349.84		
Net Pension Liability		526,601.00	45,897.45		572,498.45		
Totals for Debt Entered:		\$729,617.16	\$57,231.13		\$786,848.29		

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,450,212.03
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	4,798.36
Section 1 Total	\$2,455,010.39

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	84.05		84.05
4 Residential Treatment Facilities			
5 Other Local Education Agencies	1,328,000.00	326,326.83	1,654,326.83
6 Brick and Mortar Charter Schools	89,941.91	71,154.46	161,096.37
7 Cyber Charter Schools	191,519.63	186,280.51	377,800.14
8 Career and Technology Centers	261,703.00		261,703.00
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	\$1,871,248.59	\$583,761.80	\$2,455,010.39

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 187,676.12

Total Personnel Services – Salaries

\$187,676.12

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 4,524.63

220 Social Security Contributions 13,877.29

230 PSERS Retirement Contributions 84,485.73

250 Unemployment Compensation 335.96

260 Workers' Compensation 586.33

270 Group Insurance – Self-Insurance 96,269.08

280 Other Post-Employment Benefits (OPEB) 14,714.98

Total Personnel Services – Employee Benefits

\$214,794.00

400 Purchased Property Services

410 Cleaning Services 1,094.50

430 Repairs and Maintenance Services 8,151.90

490 Other Purchased Property Services 106.50

Total Purchased Property Services

\$9,352.90

600 Supplies

610 General Supplies 57,110.58

620 Energy 2,453.91

630 Food 233,471.07

650 Supplies & Fees – Technology Related 3,757.00

Total Supplies

\$296,792.56

700 Property

740 Depreciation 40,068.50

Total Property

\$40,068.50

800 Other Objects

810 Dues and Fees 1,035.77

Total Other Objects

\$1,035.77

Total 3000 Operation of Non-Instructional Services

\$749,719.85

Food Service / Cafeteria Operations Fund (51)

3100 Food Services

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
100	Personnel Services – Salaries			187,676.12
Total Personnel Services – Salaries				\$187,676.12
200	<u>Personnel Services – Employee Benefits</u>			
210	Group Insurance – Contracted Provider			4,524.63
220	Social Security Contributions			13,877.29
230	PSERS Retirement Contributions			84,485.73
250	Unemployment Compensation			335.96
260	Workers' Compensation			586.33
270	Group Insurance – Self-Insurance			96,269.08
280	Other Post-Employment Benefits (OPEB)			14,714.98
Total Personnel Services – Employee Benefits				\$214,794.00
400	<u>Purchased Property Services</u>			
410	Cleaning Services			1,094.50
430	Repairs and Maintenance Services			8,151.90
490	Other Purchased Property Services			106.50
Total Purchased Property Services				\$9,352.90
600	<u>Supplies</u>			
610	General Supplies			57,110.58
620	Energy			2,453.91
630	Food		12,979.88	233,471.07
650	Supplies & Fees – Technology Related			3,757.00
Total Supplies				\$12,979.88 \$296,792.56
700	<u>Property</u>			
740	Depreciation			40,068.50
Total Property				\$40,068.50
800	<u>Other Objects</u>			
810	Dues and Fees			1,035.77
Total Other Objects				\$1,035.77
Total 3100 Food Services				\$12,979.88 \$749,719.85

	<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	749,719.85				749,719.85
Total Operation of Non-Instructional Services	\$749,719.85				\$749,719.85
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$749,719.85				\$749,719.85

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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	3,315.34	1,119.82	4,388.17	1,482.18	65.90	72.53	10,443.94	
Total			3,315.34	1,119.82	4,388.17	1,482.18	65.90	72.53	10,443.94	