

LEA Name : Wyalusing Area SD
Address : 11450 Wyalusing New Albany Road
Wyalusing , PA 18853

County : Bradford
AUN Number : 117089003
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

12/23/21



Board Secretary Signature

Date

12/23/2021

Stephanie Heller

(570)746-1600 Ext :

Contact Person

Contact Person Telephone Number

sheller@wyalusingrams.com

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 : Wyalusing Area SD
AUN Number : 117089003
County : Bradford

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 IV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted through CFRS is materially consistent with the audited financial statements.

Chief School Administrator

 _____
Signature

12/23/21
Date

Board Secretary

 _____
Signature

12/23/21
Date

Stephanie Heller

Contact Person

(570)746-1600 Ext :

Contact Person Telephone Number

sheller@wyalusingrams.com

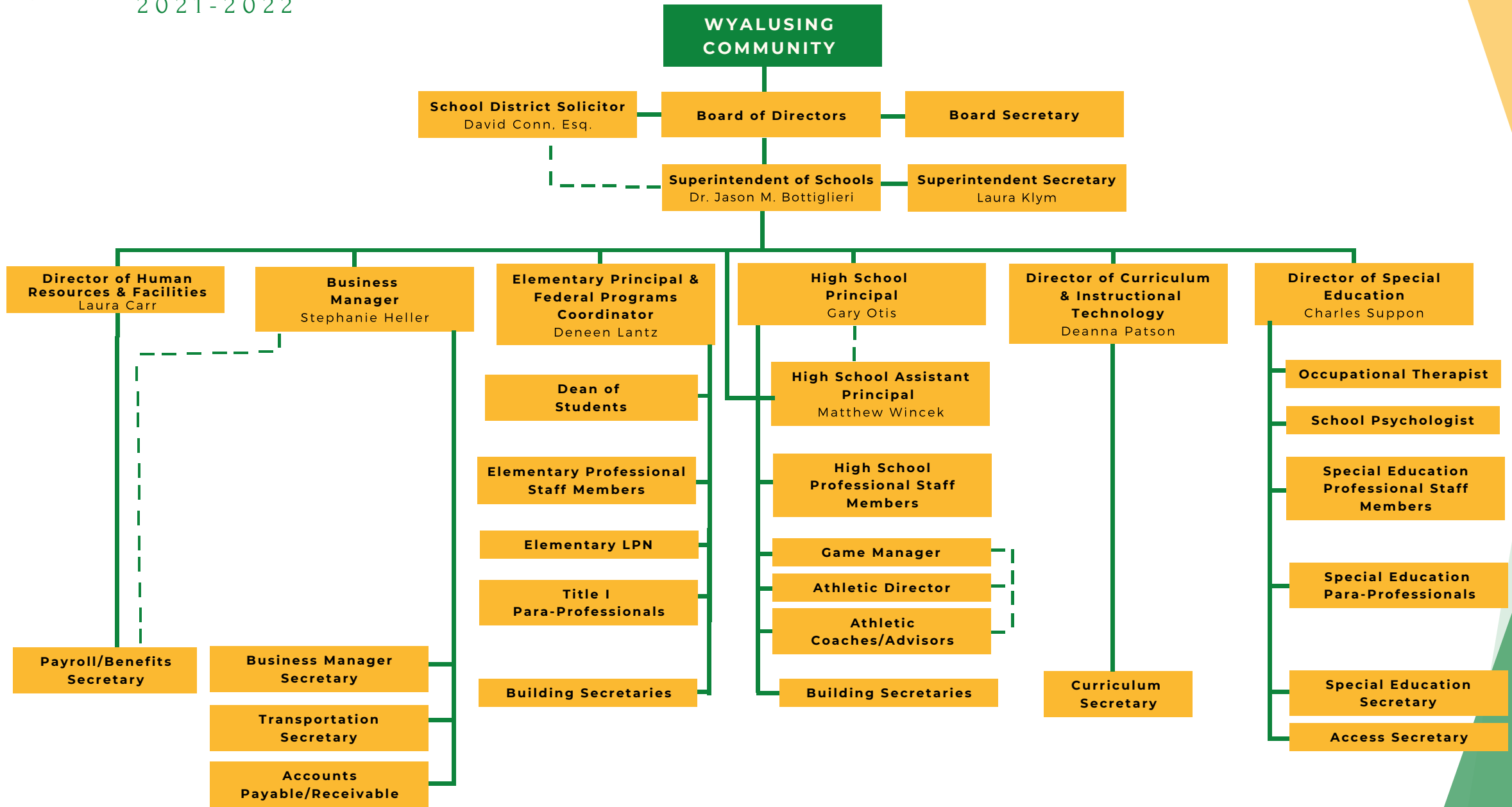
Contact Person E-mail Address

Contact Person Fax Number



WYALUSING AREA SCHOOL DISTRICT ORGANIZATIONAL CHART

2021-2022





Book	Policy Manual
Section	600 Finances
Title	Capital Assets
Code	622
Status	Active
Adopted	November 22, 2010

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.[\[1\]](#)

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

Definition

This policy applies to Wyalusing 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 (1) year with reasonable care and maintenance.

Authority

This policy follows the requirements set forth by the Governmental Accounting Standards Board Statement No. 34 as it pertains to Capital Asset Reporting.

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

Delegation of Responsibility

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

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules.

Guidelines

Capital Asset Addition Overview

Purchased capital assets greater than \$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 \$500 but having lives that extend beyond one (1) year and needing to be controlled for insurance purposes, should be classified as noncapital equipment expenditures, and coded to the object specified by the Pennsylvania Public School Accounting Manual. Purchases less than \$100 which 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 \$500 should be recorded at historical cost. Group assets are assigned to one (1) 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 \$500 are not capitalized.

Capital assets should be depreciated over their useful lives. Land, and some land improvements, are considered inexhaustible, and are therefore not subject to depreciation.

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
Serial Number	Salvage Number
Cost	Accumulated Depreciation
Location or Functional Area	Depreciation Expense
Aquisition Date	Replacement Cost

Donations

Donated capital assets must be reported at fair market value plus ancillary charges, if any, at the time of donation.

Infrastructure

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.

Infrastructure assets should be depreciated over their useful lives.

Routine repairs and maintenance costs are charged to operations as incurred. Expenditures that extend the useful life to the infrastructure are capitalized as part of the asset and depreciated over the newly established useful life.

Useful Lives

Useful lives of capital assets relate to the life expectancy as used by the specific governmental unit. The district will estimate the useful life of a capital asset based on accepted valuation standards.

Depreciation

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.

Depreciation may be calculated for a class of assets, a network of assets or individual assets.

Disposals

Sale of Capital Assets: When capital 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).

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.

Legal

[1. 24 P.S. 613](#)

[2. 24 P.S. 218](#)

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
12195	<p>REG: Current Year AFR Beginning Fund Balance must equal Prior Year AFR Ending Fund Balance. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification.</p> <p>Total Govt Funds, Beg Bal: \$7,933,196.00 PY Ending Bal, Govt Funds: \$7,771,434.00</p>	<p>To record beginning balance of student activity previously reported as fiduciary (Fund81) in accordance with GASB 84.</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: \$1,999.98 REV8513: \$0.00</p>	<p>This revenue was from our COVID-19 SECIM grant and 8512 was the school revenue code provided by PDE in the FAI system.</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 2330; Fund 10 Function 2490; Fund 10 Function 2620;</p>	<p>Function 2330 is for tax collectors that are elected and we pay them for their professional services. Function 2490 was for taxes taken out of our Wellness Incentive Payments. Function 2620 was related to a one time settlement for furloughed employees.</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: \$145,068.24 Prior Year SESS Schedule 2140: \$471,260.20</p>	<p>We reclassified the Director of Special Education and his associated expenses from 2140 to 2260 per the PDE Chart of Accounts.</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	1,139,913	170,613		69,462	
0110 Investments	8,037,744				
0120 Taxes Receivable	927,311				
0130 Due From Other Funds	1,757				
0141 Due From Other Governments	109,315				
0142 State Revenue Receivable	874,780				
0143 Federal Revenue Receivable	278,923				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	1,369				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets	\$11,371,112	\$170,613		\$69,462	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$11,371,112	\$170,613		\$69,462	

LEA : 117089003 Wyalusing Area SD

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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>		

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents	762,231	226,100	
0110 Investments	653		
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	\$762,884	\$226,100	
0910 Deferred Outflows of Resources			
Total Assets And Deferred Outflows Of Resources	\$762,884	\$226,100	

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	2,368,319
0110 Investments	8,038,397
0120 Taxes Receivable	927,311
0130 Due From Other Funds	1,757
0141 Due From Other Governments	109,315
0142 State Revenue Receivable	874,780
0143 Federal Revenue Receivable	278,923
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	1,369
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
Total Assets	\$12,600,171
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$12,600,171

Amounts Expressed in Whole Dollars

	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	799,838				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,270,593				
0462 Payroll Deductions and Withholding	29,375				
0480 Unearned Revenues					
0490 Other Current Liabilities	68,316				
Total Liabilities	\$3,168,122				
0950 Deferred Inflows of Resources	446,000				
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance	4,606,013	170,613			
0840 Assigned Fund Balance				69,462	
0850 Unassigned Fund Balance	3,150,977				
Total Fund Balances	\$7,756,990	\$170,613		\$69,462	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$11,371,112	\$170,613		\$69,462	

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable		9,680			
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		\$9,680			
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		753,204	226,100		
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
Total Fund Balances		\$753,204	\$226,100		
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$762,884	\$226,100		

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	809,518
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	2,270,593
0462 Payroll Deductions and Withholding	29,375
0480 Unearned Revenues	
0490 Other Current Liabilities	68,316

Total Liabilities \$3,177,802

0950 Deferred Inflows of Resources	446,000
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Fund Balances

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	979,304
0830 Committed Fund Balance	4,776,626
0840 Assigned Fund Balance	69,462
0850 Unassigned Fund Balance	3,150,977

Total Fund Balances \$8,976,369

Total Liabilities, Deferred Inflows Of Resources And Fund Balances \$12,600,171

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	11,626,933	69,010		140	
7000 Revenue from State Sources	12,813,896				
8000 Revenue from Federal Sources	823,478				
Total Revenues	\$25,264,307	\$69,010		\$140	
Expenditures					
1000 Instruction	14,012,482				
2000 Support Services	7,424,672				
3000 Operation of Non-Instructional Services	381,202	60,159		1,583	
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	2,555,234				
5130 Refund of Prior Year Revenues / Receipts	71				
Total Expenditures	\$24,373,661	\$60,159		\$1,583	
Excess (Deficiency) Of Revenues Over Expenditures	\$890,646	\$8,851		(\$1,443)	
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds	6,323,106				
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds	6,323,106				
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	\$0				

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			226,100		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues			\$226,100		
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services		80,981			
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
Total Expenditures		\$80,981			
Excess (Deficiency) Of Revenues Over Expenditures		(\$80,981)	\$226,100		
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					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	11,922,183
7000 Revenue from State Sources	12,813,896
8000 Revenue from Federal Sources	823,478
Total Revenues	\$25,559,557
Expenditures	
1000 Instruction	14,012,482
2000 Support Services	7,424,672
3000 Operation of Non-Instructional Services	442,944
4000 Facilities Acquisition, Construction and Improvement Services	80,981
5110 Debt Service	2,555,234
5130 Refund of Prior Year Revenues / Receipts	71
Total Expenditures	\$24,516,384
Excess (Deficiency) Of Revenues Over Expenditures	\$1,043,173
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	6,323,106
9130 Bond Premiums	
9200 Proceeds from Extended-Term Financing	
9300 Interfund Transfers - IN	
9400 Sale of or Compensation for Loss of Fixed Assets	
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	
5120 Debt Service – Refunded Bonds	6,323,106
5150 Bond Discounts	
5200 Interfund Transfers – Out	
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	\$0

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	\$890,646	\$8,851		(\$1,443)	
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	6,866,344	161,762		70,905	
Fund Balance - End Of Year	\$7,756,990	\$170,613		\$69,462	

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		(\$80,981)	\$226,100		
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		834,185			
Fund Balance - End Of Year		\$753,204	\$226,100		

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	\$1,043,173
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	7,933,196
Fund Balance - End Of Year	\$8,976,369

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	453,490			453,490	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	143			143	
0143 Federal Revenue Receivable	3,827			3,827	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories	13,640			13,640	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$471,100			\$471,100	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	296,370			296,370	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$296,370			\$296,370	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$767,470			\$767,470	

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	1,757			1,757	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	12,114			12,114	
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	13,640			13,640	
0490 Other Current Liabilities					
Total Current Liabilities	\$27,511			\$27,511	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$27,511			\$27,511	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	296,370			296,370	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	443,589			443,589	
Total Net Position	\$739,959			\$739,959	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$767,470			\$767,470	

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	20,876			20,876	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$20,876			\$20,876	
Operating Expenses					
100 Personnel Services – Salaries					
200 Personnel Services – Employee Benefits					
300 Purchased Professional and Technical Services	2,230			2,230	
400 Purchased Property Services	5,272			5,272	
500 Other Purchased Services	409,292			409,292	
600 Supplies	60,904			60,904	
740 Depreciation	35,847			35,847	
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$513,545			\$513,545	
Operating Income (Loss)	(\$492,669)			(\$492,669)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	163			163	
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	20,865			20,865	
8000 Revenue from Federal Sources	534,393			534,393	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$555,421			\$555,421	
Income (Loss) Before Contributions And Transfers	\$62,752			\$62,752	

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	\$62,752			\$62,752	
0002 Net Position - Beginning of Fiscal Year	677,207			677,207	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$739,959			\$739,959	

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Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	20,876			20,876	
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	542,930			542,930	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$522,054)			(\$522,054)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	20,722			20,722	
0023 Receipts From Federal Sources -8000	502,039			502,039	
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	\$522,761			\$522,761	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities					
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	163			163	
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	\$163	\$163
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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	870			870	
0004 Cash and Cash Equivalents Beginning of Year	452,620			452,620	
Cash and Cash Equivalents at Year End	\$453,490			\$453,490	

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

0005 Operating Income (Loss) per REP	(492,669)			(492,669)	
Adjustments					
0051 Depreciation and Net Amortization	35,847			35,847	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	28,527			28,527	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	(250)			(250)	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	(93,759)			(93,759)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	250			250	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	(\$29,385)			(\$29,385)	
Cash Provided By (Used for) Total	(\$522,054)			(\$522,054)	

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	2,744			1,673,014
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	\$2,744			\$1,673,014
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$2,744			\$1,673,014

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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			1,675,758
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 **\$1,675,758**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$1,675,758**

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds				
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				1,673,014

Total Liabilities				\$1,673,014
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0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)		2,744		
0799 Unrestricted Net Position				

Total Net Position		\$2,744		
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Total Liabilities, Deferred Inflows Of Resources And Net Position		\$2,744		\$1,673,014
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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			1,673,014
Total Liabilities			\$1,673,014
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			2,744
0799 Unrestricted Net Position			
Total Net Position			\$2,744
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$1,675,758

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	22					
0095 Net Investment Earnings						
0092 Other Additions						
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions						
Change In Net Position	\$22					
0006 Net Position – Beginning of Fiscal Year	2,722					
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$2,744					

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	22
0095 Net Investment Earnings	
0092 Other Additions	
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	
Change in Net Position	\$22
0006 Net Position – Beginning of Fiscal Year	2,722
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$2,744

	<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	8,433,903.90			8,433,903.90
6114 Payments in Lieu of Current Taxes - State / Local	48,354.77			48,354.77
6120 Current Per Capita Taxes, Section 679	19,020.66			19,020.66
6141 Current Act 511 Per Capita Taxes	19,020.66			19,020.66
6151 Current Act 511 Earned Income Taxes	1,581,839.57	351,311.00	355,634.00	1,586,162.57
6153 Current Act 511 Real Estate Transfer Taxes	107,166.85		13,638.00	120,804.85
6411 Delinquent Real Estate Taxes	883,599.00	130,000.00	255,000.00	1,008,599.00
6500 Earnings on Investments	10,736.97			
6700 Revenues from LEA Activities	37,514.48			
6832 Federal IDEA Revenue Received as Pass Through	296,100.40			
6910 Rentals	162,368.73			
6999 Other Revenues Not Specified Above	27,306.91			
TOTAL Revenue from Local Sources	\$11,626,932.90	\$481,311.00	\$624,272.00	\$11,235,866.41

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	7,106,370.77		
7112 Basic Education Funding-Social Security	426,197.57		
7160 Tuition for Orphans Subsidy	146,921.27		
7271 Special Education funds for School-Aged Pupils	977,217.00		
7311 Pupil Transportation Subsidy	1,078,127.31		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,860.00		
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	694,688.53		
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,835.65		
7340 State Property Tax Reduction Allocation	296,880.39		
7361 School Safety and Security Grants	10,000.00		
7369 Other Safe School Grants	35,000.00		
7505 Ready to Learn Block Grant	231,038.00		
7820 State Share of Retirement Contributions	1,773,759.05		
TOTAL Revenue from State Sources	\$12,813,895.54		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8512 IDEA, Part B	1,999.98		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	327,102.76		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,162.50		
8517 NCLB, Title IV - 21St Century Schools	21,038.36		
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	241,041.38		
8749 Other CARES Act Funding	170,196.00		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	11,937.27		
TOTAL Revenue from Federal Sources	\$823,478.25		

	<u>Revenue Reported In Current Year</u>			
<u>Other Financing Sources</u>				
9120 Proceeds from Refunding of Bonds	6,323,106.00			
TOTAL Other Financing Sources	\$6,323,106.00			
TOTAL FROM ALL SOURCES	\$31,587,412.69	\$481,311.00	\$624,272.00	\$11,235,866.41

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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	8,433,903.90					
6114 Payments in Lieu of Current Taxes - State / Local	48,354.77					
6120 Current Per Capita Taxes, Section 679	19,020.66					
6141 Current Act 511 Per Capita Taxes	19,020.66					
6151 Current Act 511 Earned Income Taxes	1,581,839.57					
6153 Current Act 511 Real Estate Transfer Taxes	107,166.85					
6411 Delinquent Real Estate Taxes	883,599.00					
6500 Earnings on Investments	10,736.97					
6700 Revenues from LEA Activities	37,514.48	69,010.00				
6832 Federal IDEA Revenue Received as Pass Through	296,100.40					
6910 Rentals	162,368.73					
6920 Contributions and Donations from Private Sources						
6999 Other Revenues Not Specified Above	27,306.91			140.00		
6000 Total Revenue from Local Sources	\$11,626,932.90	\$69,010.00		\$140.00		
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	7,106,370.77					
7112 Basic Education Funding-Social Security	426,197.57					
7160 Tuition for Orphans Subsidy	146,921.27					
7271 Special Education funds for School-Aged Pupils	977,217.00					
7311 Pupil Transportation Subsidy	1,078,127.31					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,860.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	694,688.53					
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,835.65					
7340 State Property Tax Reduction Allocation	296,880.39					
7361 School Safety and Security Grants	10,000.00					
7369 Other Safe School Grants	35,000.00					
7505 Ready to Learn Block Grant	231,038.00					
7820 State Share of Retirement Contributions	1,773,759.05					
7000 Total Revenue from State Sources	\$12,813,895.54					
8000 Revenue from Federal Sources						
8512 IDEA, Part B	1,999.98					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	327,102.76					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,162.50					
8517 NCLB, Title IV - 21St Century Schools	21,038.36					

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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					8,433,903.90
6114 Payments in Lieu of Current Taxes - State / Local					48,354.77
6120 Current Per Capita Taxes, Section 679					19,020.66
6141 Current Act 511 Per Capita Taxes					19,020.66
6151 Current Act 511 Earned Income Taxes					1,581,839.57
6153 Current Act 511 Real Estate Transfer Taxes					107,166.85
6411 Delinquent Real Estate Taxes					883,599.00
6500 Earnings on Investments					10,736.97
6700 Revenues from LEA Activities					106,524.48
6832 Federal IDEA Revenue Received as Pass Through					296,100.40
6910 Rentals					162,368.73
6920 Contributions and Donations from Private Sources		226,100.00			226,100.00
6999 Other Revenues Not Specified Above					27,446.91
6000 Total Revenue from Local Sources		\$226,100.00			\$11,922,182.90
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					7,106,370.77
7112 Basic Education Funding-Social Security					426,197.57
7160 Tuition for Orphans Subsidy					146,921.27
7271 Special Education funds for School-Aged Pupils					977,217.00
7311 Pupil Transportation Subsidy					1,078,127.31
7312 Nonpublic and Charter School Pupil Transportation Subsidy					13,860.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					694,688.53
7330 Health Services (Medical, Dental, Nurse, Act 25)					23,835.65
7340 State Property Tax Reduction Allocation					296,880.39
7361 School Safety and Security Grants					10,000.00
7369 Other Safe School Grants					35,000.00
7505 Ready to Learn Block Grant					231,038.00
7820 State Share of Retirement Contributions					1,773,759.05
7000 Total Revenue from State Sources					\$12,813,895.54
8000 Revenue from Federal Sources					
8512 IDEA, Part B					1,999.98
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					327,102.76
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					50,162.50
8517 NCLB, Title IV - 21st Century Schools					21,038.36

	<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>
8000 Revenue from Federal Sources						
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	241,041.38					
8749 Other CARES Act Funding	170,196.00					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	11,937.27					
8000 Total Revenue from Federal Sources	\$823,478.25					
9000 Other Financing Sources						
9120 Proceeds from Refunding of Bonds	6,323,106.00					
9000 Total Other Financing Sources	\$6,323,106.00					
Total From All Sources	\$31,587,412.69	\$69,010.00		\$140.00		

	<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>
8000 Revenue from Federal Sources					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					241,041.38
8749 Other CARES Act Funding					170,196.00
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					11,937.27
8000 Total Revenue from Federal Sources					\$823,478.25
9000 Other Financing Sources					
9120 Proceeds from Refunding of Bonds					6,323,106.00
9000 Total Other Financing Sources					\$6,323,106.00
Total From All Sources		\$226,100.00			\$31,882,662.69

	<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	11,626,932.90	69,010.00		140.00		
Revenue from State Sources	12,813,895.54					
Revenue from Federal Sources	823,478.25					
Other Financing Sources	6,323,106.00					
Total From All Sources	\$31,587,412.69	\$69,010.00		\$140.00		

	<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		226,100.00			11,922,182.90
Revenue from State Sources					12,813,895.54
Revenue from Federal Sources					823,478.25
Other Financing Sources					6,323,106.00
Total From All Sources		\$226,100.00			\$31,882,662.69

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	6,993,269.09
Total Personnel Services – Salaries	\$6,993,269.09
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	1,695,049.40
220 Social Security Contributions	520,146.07
230 PSERS Retirement Contributions	2,388,843.22
250 Unemployment Compensation	4,727.32
260 Workers' Compensation	38,031.87
299 All Other Employee Benefits	1,005.72
Total Personnel Services – Employee Benefits	\$4,647,803.60
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	399,021.23
323 Professional Educational Services – Other Educational Agencies	60,164.30
329 Professional Educational Services – Other	11,002.67
330 Other Professional Services	49,065.66
Total Purchased Professional and Technical Services	\$519,253.86
400 Purchased Property Services	
430 Repairs and Maintenance Services	42,828.79
Total Purchased Property Services	\$42,828.79
500 Other Purchased Services	
510 Student Transportation Services	28,369.89
561 Tuition To Other School Districts Within the State	3,902.52
562 Tuition To Pennsylvania Charter Schools	775,195.73
564 Tuition To Career and Technology Centers	342,872.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	43,628.83
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	63,175.19
569 Tuition – Other	167,864.88
Total Other Purchased Services	\$1,425,009.04
600 Supplies	
610 General Supplies	198,412.91
640 Books and Periodicals	170,567.56
Total Supplies	\$368,980.47
700 Property	
752 Capital Equipment – Original and Additional	7,804.79
762 Capitalized Equipment - Replacement	7,532.50
Total Property	\$15,337.29
Total 1000 Instruction	\$14,012,482.14

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	2,693,344.65	2,411,992.95	222,500.26	5,327,837.86
Total Personnel Services – Salaries	\$2,693,344.65	\$2,411,992.95	\$222,500.26	\$5,327,837.86
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	734,030.84	364,771.71	72,639.39	1,171,441.94
220 Social Security Contributions	200,049.46	179,870.44	16,327.60	396,247.50
230 PSERS Retirement Contributions	922,918.78	819,164.31	75,356.71	1,817,439.80
250 Unemployment Compensation	1,689.54	1,482.89	172.58	3,345.01
260 Workers' Compensation	14,544.63	13,025.78	1,213.99	28,784.40
299 All Other Employee Benefits	502.86	502.86		1,005.72
Total Personnel Services – Employee Benefits	\$1,873,736.11	\$1,378,817.99	\$165,710.27	\$3,418,264.37
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	176.29	35,081.71	(3,225.00)	32,033.00
Total Purchased Professional and Technical Services	\$176.29	\$35,081.71	(\$3,225.00)	\$32,033.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	20,364.01	22,118.97		42,482.98
Total Purchased Property Services	\$20,364.01	\$22,118.97		\$42,482.98
500 Other Purchased Services				
510 Student Transportation Services		(707.72)		(707.72)
562 Tuition To Pennsylvania Charter Schools	228,960.81	255,791.97		484,752.78
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		5,305.79		5,305.79
569 Tuition – Other	74,716.38	93,148.50		167,864.88
Total Other Purchased Services	\$303,677.19	\$353,538.54		\$657,215.73
600 Supplies				
610 General Supplies	24,029.93	33,781.58	3,171.00	60,982.51
640 Books and Periodicals	9,076.48	161,491.08		170,567.56
Total Supplies	\$33,106.41	\$195,272.66	\$3,171.00	\$231,550.07
700 Property				
752 Capital Equipment – Original and Additional		5,328.81		5,328.81
762 Capitalized Equipment - Replacement	1,067.52	3,364.98		4,432.50
Total Property	\$1,067.52	\$8,693.79		\$9,761.31
Total 1100 Regular Programs – Elementary / Secondary	\$4,925,472.18	\$4,405,516.61	\$388,156.53	\$9,719,145.32

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,693,344.65	2,411,992.95		5,105,337.60
Total Personnel Services – Salaries	\$2,693,344.65	\$2,411,992.95		\$5,105,337.60
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	734,030.84	364,771.71		1,098,802.55
220 Social Security Contributions	200,049.46	179,870.44		379,919.90
230 PSERS Retirement Contributions	922,918.78	819,164.31		1,742,083.09
250 Unemployment Compensation	1,689.54	1,482.89		3,172.43
260 Workers' Compensation	14,544.63	13,025.78		27,570.41
299 All Other Employee Benefits	502.86	502.86		1,005.72
Total Personnel Services – Employee Benefits	\$1,873,736.11	\$1,378,817.99		\$3,252,554.10
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies	176.29	35,081.71		35,258.00
Total Purchased Professional and Technical Services	\$176.29	\$35,081.71		\$35,258.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	20,364.01	22,118.97		42,482.98
Total Purchased Property Services	\$20,364.01	\$22,118.97		\$42,482.98
500 Other Purchased Services				
510 Student Transportation Services		(707.72)		(707.72)
562 Tuition To Pennsylvania Charter Schools	228,960.81	255,791.97		484,752.78
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		5,305.79		5,305.79
569 Tuition – Other	74,716.38	93,148.50		167,864.88
Total Other Purchased Services	\$303,677.19	\$353,538.54		\$657,215.73
600 Supplies				
610 General Supplies	24,029.93	33,781.58		57,811.51
640 Books and Periodicals	9,076.48	161,491.08		170,567.56
Total Supplies	\$33,106.41	\$195,272.66		\$228,379.07
700 Property				
752 Capital Equipment – Original and Additional		5,328.81		5,328.81
762 Capitalized Equipment - Replacement	1,067.52	3,364.98		4,432.50
Total Property	\$1,067.52	\$8,693.79		\$9,761.31
Total 1110 Regular Programs	\$4,925,472.18	\$4,405,516.61		\$9,330,988.79

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			222,500.26	222,500.26
Total Personnel Services – Salaries			\$222,500.26	\$222,500.26
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider			72,639.39	72,639.39
220 Social Security Contributions			16,327.60	16,327.60
230 PSERS Retirement Contributions			75,356.71	75,356.71
250 Unemployment Compensation			172.58	172.58
260 Workers' Compensation			1,213.99	1,213.99
Total Personnel Services – Employee Benefits			\$165,710.27	\$165,710.27
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies			(3,225.00)	(3,225.00)
Total Purchased Professional and Technical Services			(\$3,225.00)	(\$3,225.00)
600 Supplies				
610 General Supplies			3,171.00	3,171.00
Total Supplies			\$3,171.00	\$3,171.00
Total 1190 Federally-Funded Regular Programs			\$388,156.53	\$388,156.53

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	778,541.94	383,586.49	253,088.98	1,415,217.41
Total Personnel Services – Salaries	\$778,541.94	\$383,586.49	\$253,088.98	\$1,415,217.41
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	301,575.96	100,172.10	58,422.16	460,170.22
220 Social Security Contributions	55,377.21	27,909.96	19,191.48	102,478.65
230 PSERS Retirement Contributions	302,108.64	154,096.26	19,324.12	475,529.02
250 Unemployment Compensation	625.11	389.23	155.10	1,169.44
260 Workers' Compensation	4,060.56	2,082.20	1,400.84	7,543.60
Total Personnel Services – Employee Benefits	\$663,747.48	\$284,649.75	\$98,493.70	\$1,046,890.93
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	82,682.43	315,655.35		398,337.78
323 Professional Educational Services – Other Educational Agencies		24,501.30		24,501.30
329 Professional Educational Services – Other		11,002.67		11,002.67
330 Other Professional Services	2,326.66	46,739.00		49,065.66
Total Purchased Professional and Technical Services	\$85,009.09	\$397,898.32		\$482,907.41
500 Other Purchased Services				
510 Student Transportation Services	10,292.49	430.27		10,722.76
561 Tuition To Other School Districts Within the State		3,902.52		3,902.52
562 Tuition To Pennsylvania Charter Schools	167,860.24	122,582.71		290,442.95
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	218.14	43,410.69		43,628.83
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		1,185.16		1,185.16
Total Other Purchased Services	\$178,370.87	\$171,511.35		\$349,882.22
600 Supplies				
610 General Supplies	9,782.13	740.28		10,522.41
Total Supplies	\$9,782.13	\$740.28		\$10,522.41
700 Property				
752 Capital Equipment – Original and Additional	2,475.98			2,475.98
Total Property	\$2,475.98			\$2,475.98
Total 1200 Special Programs – Elementary / Secondary	\$1,717,927.49	\$1,238,386.19	\$351,582.68	\$3,307,896.36

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	26,306.99	182,212.61	80,838.98	289,358.58
Total Personnel Services – Salaries	\$26,306.99	\$182,212.61	\$80,838.98	\$289,358.58
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	43,542.74	65,092.68	26,092.00	134,727.42
220 Social Security Contributions	1,680.22	13,159.96	6,019.67	20,859.85
230 PSERS Retirement Contributions	30,755.48	62,876.66	6,190.14	99,822.28
250 Unemployment Compensation	30.20	232.00	49.90	312.10
260 Workers' Compensation	152.71	983.90	447.44	1,584.05
Total Personnel Services – Employee Benefits	\$76,161.35	\$142,345.20	\$38,799.15	\$257,305.70
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	6,840.00	6,840.00		13,680.00
330 Other Professional Services	216.50	271.30		487.80
Total Purchased Professional and Technical Services	\$7,056.50	\$7,111.30		\$14,167.80
500 Other Purchased Services				
510 Student Transportation Services	2,068.50	430.27		2,498.77
561 Tuition To Other School Districts Within the State		485.52		485.52
Total Other Purchased Services	\$2,068.50	\$915.79		\$2,984.29
600 Supplies				
610 General Supplies	5,953.42	244.39		6,197.81
Total Supplies	\$5,953.42	\$244.39		\$6,197.81
Total 1210 Life Skills Support	\$117,546.76	\$332,829.29	\$119,638.13	\$570,014.18

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1220 Sensory Support				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	63,199.00			63,199.00
Total Personnel Services – Salaries	\$63,199.00			\$63,199.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	8,927.03			8,927.03
220 Social Security Contributions	4,821.64			4,821.64
230 PSERS Retirement Contributions	21,810.05			21,810.05
250 Unemployment Compensation	43.00			43.00
260 Workers' Compensation	341.37			341.37
Total Personnel Services – Employee Benefits	\$35,943.09			\$35,943.09
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	45,395.54	56,512.48		101,908.02
330 Other Professional Services	455.00	12,888.86		13,343.86
Total Purchased Professional and Technical Services	\$45,850.54	\$69,401.34		\$115,251.88
600 Supplies				
610 General Supplies	1,879.16			1,879.16
Total Supplies	\$1,879.16			\$1,879.16
Total 1220 Sensory Support	\$146,871.79	\$69,401.34		\$216,273.13

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	366,406.95	43,531.77		409,938.72
Total Personnel Services – Salaries	\$366,406.95	\$43,531.77		\$409,938.72
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	147,700.26	27,172.05		174,872.31
220 Social Security Contributions	24,844.49	3,217.49		28,061.98
230 PSERS Retirement Contributions	116,537.25	15,028.87		131,566.12
250 Unemployment Compensation	346.83	75.37		422.20
260 Workers' Compensation	1,835.84	256.81		2,092.65
Total Personnel Services – Employee Benefits	\$291,264.67	\$45,750.59		\$337,015.26
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	23,224.48	35,091.51		58,315.99
323 Professional Educational Services – Other Educational Agencies		24,501.30		24,501.30
330 Other Professional Services	1,194.76	32,930.24		34,125.00
Total Purchased Professional and Technical Services	\$24,419.24	\$92,523.05		\$116,942.29
500 Other Purchased Services				
510 Student Transportation Services	7,489.77			7,489.77
561 Tuition To Other School Districts Within the State		3,417.00		3,417.00
Total Other Purchased Services	\$7,489.77	\$3,417.00		\$10,906.77
600 Supplies				
610 General Supplies	589.95	103.67		693.62
Total Supplies	\$589.95	\$103.67		\$693.62
Total 1230 Emotional Support	\$690,170.58	\$185,326.08		\$875,496.66

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	322,629.00	157,842.11	172,250.00	652,721.11
Total Personnel Services – Salaries	\$322,629.00	\$157,842.11	\$172,250.00	\$652,721.11
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	101,405.93	7,907.37	32,330.16	141,643.46
220 Social Security Contributions	24,030.86	11,532.51	13,171.81	48,735.18
230 PSERS Retirement Contributions	133,005.86	76,190.73	13,133.98	222,330.57
250 Unemployment Compensation	205.08	81.86	105.20	392.14
260 Workers' Compensation	1,730.64	841.49	953.40	3,525.53
Total Personnel Services – Employee Benefits	\$260,378.37	\$96,553.96	\$59,694.55	\$416,626.88
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	5,696.19	(58,650.00)		(52,953.81)
329 Professional Educational Services – Other		11,002.67		11,002.67
330 Other Professional Services	460.40	648.60		1,109.00
Total Purchased Professional and Technical Services	\$6,156.59	(\$46,998.73)		(\$40,842.14)
500 Other Purchased Services				
510 Student Transportation Services	734.22			734.22
562 Tuition To Pennsylvania Charter Schools	167,860.24	122,582.71		290,442.95
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		1,185.16		1,185.16
Total Other Purchased Services	\$168,594.46	\$123,767.87		\$292,362.33
600 Supplies				
610 General Supplies	1,359.60	392.22		1,751.82
Total Supplies	\$1,359.60	\$392.22		\$1,751.82
700 Property				
752 Capital Equipment – Original and Additional	2,475.98			2,475.98
Total Property	\$2,475.98			\$2,475.98
Total 1240 Academic Support	\$761,594.00	\$331,557.43	\$231,944.55	\$1,325,095.98

General Fund (10)

1241 Learning Support – Public

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	321,929.00	157,842.11	172,250.00	652,021.11
Total Personnel Services – Salaries	\$321,929.00	\$157,842.11	\$172,250.00	\$652,021.11
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	101,405.93	7,907.37	32,330.16	141,643.46
220 Social Security Contributions	23,979.44	11,532.51	13,171.81	48,683.76
230 PSERS Retirement Contributions	132,764.28	76,190.73	13,133.98	222,088.99
250 Unemployment Compensation	205.08	81.86	105.20	392.14
260 Workers' Compensation	1,726.86	841.49	953.40	3,521.75
Total Personnel Services – Employee Benefits	\$260,081.59	\$96,553.96	\$59,694.55	\$416,330.10
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	5,696.19	(58,650.00)		(52,953.81)
329 Professional Educational Services – Other		11,002.67		11,002.67
330 Other Professional Services	460.40	648.60		1,109.00
Total Purchased Professional and Technical Services	\$6,156.59	(\$46,998.73)		(\$40,842.14)
500 Other Purchased Services				
510 Student Transportation Services	734.22			734.22
562 Tuition To Pennsylvania Charter Schools	167,860.24	122,582.71		290,442.95
Total Other Purchased Services	\$168,594.46	\$122,582.71		\$291,177.17
600 Supplies				
610 General Supplies	479.80	392.22		872.02
Total Supplies	\$479.80	\$392.22		\$872.02
700 Property				
752 Capital Equipment – Original and Additional	2,475.98			2,475.98
Total Property	\$2,475.98			\$2,475.98
Total 1241 Learning Support – Public	\$759,717.42	\$330,372.27	\$231,944.55	\$1,322,034.24

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General Fund (10)

1242 Learning Support – PRRI

Elementary

Secondary

Federal

Total

500 Other Purchased Services

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

1,185.16

1,185.16

Total Other Purchased Services

\$1,185.16

\$1,185.16

Total 1242 Learning Support – PRRI

\$1,185.16

\$1,185.16

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	700.00			700.00
Total Personnel Services – Salaries	\$700.00			\$700.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	51.42			51.42
230 PSERS Retirement Contributions	241.58			241.58
260 Workers’ Compensation	3.78			3.78
Total Personnel Services – Employee Benefits	\$296.78			\$296.78
600 Supplies				
610 General Supplies	879.80			879.80
Total Supplies	\$879.80			\$879.80
Total 1243 Gifted Support	\$1,876.58			\$1,876.58

General Fund (10)

1280 Early Intervention Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1280 Early Intervention Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	724.24			724.24
	\$724.24			\$724.24
	\$724.24			\$724.24

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	801.98	275,861.36		276,663.34
Total Purchased Professional and Technical Services	\$801.98	\$275,861.36		\$276,663.34

500 Other Purchased Services

567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	218.14	43,410.69		43,628.83
Total Other Purchased Services	\$218.14	\$43,410.69		\$43,628.83
Total 1290 Special Programs - Other Support	\$1,020.12	\$319,272.05		\$320,292.17

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		238,042.00		238,042.00
Total Personnel Services – Salaries		\$238,042.00		\$238,042.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		63,437.24		63,437.24
220 Social Security Contributions		17,803.90		17,803.90
230 PSERS Retirement Contributions		82,021.35		82,021.35
250 Unemployment Compensation		128.06		128.06
260 Workers' Compensation		1,285.49		1,285.49
Total Personnel Services – Employee Benefits		\$164,676.04		\$164,676.04
400 Purchased Property Services				
430 Repairs and Maintenance Services		345.81		345.81
Total Purchased Property Services		\$345.81		\$345.81
500 Other Purchased Services				
510 Student Transportation Services		130.00		130.00
564 Tuition To Career and Technology Centers		342,872.00		342,872.00
Total Other Purchased Services		\$343,002.00		\$343,002.00
600 Supplies				
610 General Supplies		10,826.45		10,826.45
Total Supplies		\$10,826.45		\$10,826.45
700 Property				
762 Capitalized Equipment - Replacement		3,100.00		3,100.00
Total Property		\$3,100.00		\$3,100.00
Total 1300 Vocational Education		\$759,992.30		\$759,992.30

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	40.88	12,130.94		12,171.82
Total Personnel Services – Salaries	\$40.88	\$12,130.94		\$12,171.82
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	16.55	3,599.47		3,616.02
230 PSERS Retirement Contributions	62.37	13,790.68		13,853.05
250 Unemployment Compensation	0.34	84.47		84.81
260 Workers' Compensation	1.98	416.40		418.38
Total Personnel Services – Employee Benefits	\$81.24	\$17,891.02		\$17,972.26
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		683.45		683.45
Total Purchased Professional and Technical Services		\$683.45		\$683.45
500 Other Purchased Services				
510 Student Transportation Services	91.13	18,133.72		18,224.85
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	568.98	56,115.26		56,684.24
Total Other Purchased Services	\$660.11	\$74,248.98		\$74,909.09
600 Supplies				
610 General Supplies	11.21	2,230.93		2,242.14
Total Supplies	\$11.21	\$2,230.93		\$2,242.14
Total 1400 Other Instructional Programs – Elementary / Secondary	\$793.44	\$107,185.32		\$107,978.76

General Fund (10)

1430 Homebound Instruction

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation

260 Workers' Compensation

Total Personnel Services – Employee Benefits

Total 1430 Homebound Instruction

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
		3,996.00		3,996.00
		\$3,996.00		\$3,996.00
		305.72		305.72
		1,379.02		1,379.02
		15.60		15.60
		21.59		21.59
		\$1,721.93		\$1,721.93
		\$5,717.93		\$5,717.93

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1440 Alternative Regular Education Programs				
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius		683.45		683.45
Total Purchased Professional and Technical Services		\$683.45		\$683.45
500 <u>Other Purchased Services</u>				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	568.98	56,115.26		56,684.24
Total Other Purchased Services	\$568.98	\$56,115.26		\$56,684.24
Total 1440 Alternative Regular Education Programs	\$568.98	\$56,798.71		\$57,367.69

General Fund (10)

1441 Adjudicated / Court-Placed Programs

500 Other Purchased Services

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

Total Other Purchased Services

Total 1441 Adjudicated / Court-Placed Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	568.98	51,459.66		52,028.64
	\$568.98	\$51,459.66		\$52,028.64
	\$568.98	\$51,459.66		\$52,028.64

General Fund (10)

1442 Alternative Education Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius

683.45

683.45

Total Purchased Professional and Technical Services

\$683.45

\$683.45

500 Other Purchased Services

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

4,655.60

4,655.60

Total Other Purchased Services

\$4,655.60

\$4,655.60

Total 1442 Alternative Education Programs

\$5,339.05

\$5,339.05

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	40.88	8,134.94		8,175.82
Total Personnel Services – Salaries	\$40.88	\$8,134.94		\$8,175.82
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	16.55	3,293.75		3,310.30
230 PSERS Retirement Contributions	62.37	12,411.66		12,474.03
250 Unemployment Compensation	0.34	68.87		69.21
260 Workers' Compensation	1.98	394.81		396.79
Total Personnel Services – Employee Benefits	\$81.24	\$16,169.09		\$16,250.33
500 Other Purchased Services				
510 Student Transportation Services	91.13	18,133.72		18,224.85
Total Other Purchased Services	\$91.13	\$18,133.72		\$18,224.85
600 Supplies				
610 General Supplies	11.21	2,230.93		2,242.14
Total Supplies	\$11.21	\$2,230.93		\$2,242.14
Total 1450 Instructional Programs Outside the Established School Day	\$224.46	\$44,668.68		\$44,893.14

General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

323 Professional Educational Services – Other Educational Agencies

3,630.00

3,630.00

Total Purchased Professional and Technical Services

\$3,630.00

\$3,630.00

600 Supplies

610 General Supplies

113,839.40

113,839.40

Total Supplies

\$113,839.40

\$113,839.40

Total 1500 Nonpublic School Programs

\$117,469.40

\$117,469.40

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,938,352.55

Total Personnel Services – Salaries \$1,938,352.55

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 537,071.44

220 Social Security Contributions 145,072.93

230 PSERS Retirement Contributions 601,320.88

240 Tuition Reimbursement 90,456.18

250 Unemployment Compensation 1,899.82

260 Workers' Compensation 11,465.22

291 Other Retirement Plans 40,456.00

Total Personnel Services – Employee Benefits \$1,427,742.47

300 Purchased Professional and Technical Services

310 Official / Administrative Services 25,842.76

322 Professional Educational Services – lus 35,825.00

323 Professional Educational Services – Other Educational Agencies 5,259.52

330 Other Professional Services 576,856.44

340 Technical Services 255,046.00

350 Security / Safety Services 151,146.00

Total Purchased Professional and Technical Services \$1,049,975.72

400 Purchased Property Services

410 Cleaning Services 81,101.50

420 Utility Services 44,114.73

430 Repairs and Maintenance Services 190,063.63

440 Rentals 1,997.78

Total Purchased Property Services \$317,277.64

500 Other Purchased Services

510 Student Transportation Services 3,566.70

513 Contracted Carriers 1,588,437.64

516 Student Transportation Services From the IU 3,229.99

520 Insurance – General 95,318.00

530 Communications 19,911.93

549 Other Advertising/Public Relations 5,251.14

580 Travel 1,312.35

599 Other Miscellaneous Purchased Services 220.00

Total Other Purchased Services \$1,717,247.75

600 Supplies

610 General Supplies 288,085.59

620 Energy 280,972.91

640 Books and Periodicals 482.54

650 Supplies & Fees – Technology Related 253,183.83

Total Supplies \$822,724.87

General Fund (10)

2000 Support Services

Total

700 Property

752 Capital Equipment – Original and Additional	25,771.62
756 Capitalized Technology Equipment– Original	10,079.81
762 Capitalized Equipment - Replacement	44,938.93
766 Capitalized Technology Equipment– Replacement	35,958.69

Total Property	\$116,749.05
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800 Other Objects

810 Dues and Fees	26,946.64
860 Grants To Municipal and Community Service Organizations	7,655.00

Total Other Objects	\$34,601.64
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Total 2000 Support Services	\$7,424,671.69
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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2100 Support Services – Students				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	89,081.29	298,782.75		387,864.04
Total Personnel Services – Salaries	\$89,081.29	\$298,782.75		\$387,864.04
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	31,148.62	34,721.96		65,870.58
220 Social Security Contributions	6,635.15	22,634.24		29,269.39
230 PSERS Retirement Contributions	30,742.01	101,729.33		132,471.34
250 Unemployment Compensation	43.45	203.72		247.17
260 Workers' Compensation	481.07	1,619.14		2,100.21
Total Personnel Services – Employee Benefits	\$69,050.30	\$160,908.39		\$229,958.69
300 Purchased Professional and Technical Services				
330 Other Professional Services	27,902.84	564.46		28,467.30
Total Purchased Professional and Technical Services	\$27,902.84	\$564.46		\$28,467.30
500 Other Purchased Services				
510 Student Transportation Services			3,566.70	3,566.70
580 Travel	0.05	9.39		9.44
Total Other Purchased Services	\$0.05	\$9.39	\$3,566.70	\$3,576.14
600 Supplies				
610 General Supplies	16.70	(22.32)		(5.62)
Total Supplies	\$16.70	(\$22.32)		(\$5.62)
700 Property				
752 Capital Equipment – Original and Additional		428.28		428.28
762 Capitalized Equipment - Replacement		1,758.60		1,758.60
Total Property		\$2,186.88		\$2,186.88
Total 2100 Support Services – Students	\$186,051.18	\$462,429.55	\$3,566.70	\$652,047.43

General Fund (10)

2120 Guidance Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	88,619.00	206,787.78		295,406.78
Total Personnel Services – Salaries	\$88,619.00	\$206,787.78		\$295,406.78
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	31,102.54	25,551.50		56,654.04
220 Social Security Contributions	6,600.22	15,683.13		22,283.35
230 PSERS Retirement Contributions	30,582.47	69,981.78		100,564.25
250 Unemployment Compensation	43.01	118.14		161.15
260 Workers' Compensation	478.58	1,122.46		1,601.04
Total Personnel Services – Employee Benefits	\$68,806.82	\$112,457.01		\$181,263.83
300 Purchased Professional and Technical Services				
330 Other Professional Services	27,900.00			27,900.00
Total Purchased Professional and Technical Services	\$27,900.00			\$27,900.00
500 Other Purchased Services				
510 Student Transportation Services			3,566.70	3,566.70
Total Other Purchased Services			\$3,566.70	\$3,566.70
600 Supplies				
610 General Supplies		(3,345.00)		(3,345.00)
Total Supplies		(\$3,345.00)		(\$3,345.00)
700 Property				
752 Capital Equipment – Original and Additional		428.28		428.28
762 Capitalized Equipment - Replacement		1,758.60		1,758.60
Total Property		\$2,186.88		\$2,186.88
Total 2120 Guidance Services	\$185,325.82	\$318,086.67	\$3,566.70	\$506,979.19

General Fund (10)

2140 Psychological Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	462.29	91,994.97		92,457.26
Total Personnel Services – Salaries	\$462.29	\$91,994.97		\$92,457.26
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	46.08	9,170.46		9,216.54
220 Social Security Contributions	34.93	6,951.11		6,986.04
230 PSERS Retirement Contributions	159.54	31,747.55		31,907.09
250 Unemployment Compensation	0.44	85.58		86.02
260 Workers' Compensation	2.49	496.68		499.17
Total Personnel Services – Employee Benefits	\$243.48	\$48,451.38		\$48,694.86
300 Purchased Professional and Technical Services				
330 Other Professional Services	2.84	564.46		567.30
Total Purchased Professional and Technical Services	\$2.84	\$564.46		\$567.30
500 Other Purchased Services				
580 Travel	0.05	9.39		9.44
Total Other Purchased Services	\$0.05	\$9.39		\$9.44
600 Supplies				
610 General Supplies	16.70	3,322.68		3,339.38
Total Supplies	\$16.70	\$3,322.68		\$3,339.38
Total 2140 Psychological Services	\$725.36	\$144,342.88		\$145,068.24

General Fund (10)

2200 Support Services – Instructional Staff

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	61,961.88	317,091.40		379,053.28
Total Personnel Services – Salaries	\$61,961.88	\$317,091.40		\$379,053.28
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	15,998.76	127,471.97		143,470.73
220 Social Security Contributions	4,714.82	23,501.14		28,215.96
230 PSERS Retirement Contributions	21,382.35	109,345.12		130,727.47
240 Tuition Reimbursement	21,196.76	41,984.42	27,275.00	90,456.18
250 Unemployment Compensation	44.83	329.33		374.16
260 Workers' Compensation	334.74	1,732.18		2,066.92
Total Personnel Services – Employee Benefits	\$63,672.26	\$304,364.16	\$27,275.00	\$395,311.42
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		325.00		325.00
323 Professional Educational Services – Other Educational Agencies		5,259.52		5,259.52
330 Other Professional Services	3,625.00	3,625.00		7,250.00
340 Technical Services	1,275.23	253,770.77		255,046.00
Total Purchased Professional and Technical Services	\$4,900.23	\$262,980.29		\$267,880.52
400 Purchased Property Services				
430 Repairs and Maintenance Services	249.69	49,689.69	14,798.70	64,738.08
Total Purchased Property Services	\$249.69	\$49,689.69	\$14,798.70	\$64,738.08
500 Other Purchased Services				
530 Communications	6.00	1,194.00		1,200.00
Total Other Purchased Services	\$6.00	\$1,194.00		\$1,200.00
600 Supplies				
610 General Supplies	41.53	8,264.26	9,999.00	18,304.79
640 Books and Periodicals		482.54		482.54
650 Supplies & Fees – Technology Related	15,374.86	237,808.97		253,183.83
Total Supplies	\$15,416.39	\$246,555.77	\$9,999.00	\$271,971.16
700 Property				
752 Capital Equipment – Original and Additional	2.18	23,380.57		23,382.75
756 Capitalized Technology Equipment – Original	50.40	10,029.41		10,079.81
766 Capitalized Technology Equipment – Replacement	179.79	35,778.90		35,958.69
Total Property	\$232.37	\$69,188.88		\$69,421.25
Total 2200 Support Services – Instructional Staff	\$146,438.82	\$1,251,064.19	\$52,072.70	\$1,449,575.71

General Fund (10)

2220 Technology Support Services

400 Purchased Property Services

430 Repairs and Maintenance Services

Total Purchased Property Services

Total 2220 Technology Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	37.73	7,508.86	14,798.70	22,345.29
	\$37.73	\$7,508.86	\$14,798.70	\$22,345.29
	\$37.73	\$7,508.86	\$14,798.70	\$22,345.29

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2240 Computer-Assisted Instruction Support Services				
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services	1,275.23	253,770.77		255,046.00
Total Purchased Professional and Technical Services	\$1,275.23	\$253,770.77		\$255,046.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	211.96	42,180.83		42,392.79
Total Purchased Property Services	\$211.96	\$42,180.83		\$42,392.79
600 <u>Supplies</u>				
610 General Supplies	41.53	8,264.26		8,305.79
650 Supplies & Fees – Technology Related	15,374.86	237,808.97		253,183.83
Total Supplies	\$15,416.39	\$246,073.23		\$261,489.62
700 <u>Property</u>				
752 Capital Equipment – Original and Additional	2.18	23,380.57		23,382.75
756 Capitalized Technology Equipment – Original	50.40	10,029.41		10,079.81
766 Capitalized Technology Equipment – Replacement	179.79	35,778.90		35,958.69
Total Property	\$232.37	\$69,188.88		\$69,421.25
Total 2240 Computer-Assisted Instruction Support Services	\$17,135.95	\$611,213.71		\$628,349.66

General Fund (10)

2250 School Library Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	60,504.98	27,170.21		87,675.19
Total Personnel Services – Salaries	\$60,504.98	\$27,170.21		\$87,675.19

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	15,437.69	15,817.67		31,255.36
220 Social Security Contributions	4,606.12	1,869.81		6,475.93
230 PSERS Retirement Contributions	20,880.18	9,413.04		30,293.22
250 Unemployment Compensation	43.39	43.52		86.91
260 Workers' Compensation	326.79	151.69		478.48
Total Personnel Services – Employee Benefits	\$41,294.17	\$27,295.73		\$68,589.90

600 Supplies

640 Books and Periodicals		482.54		482.54
Total Supplies		\$482.54		\$482.54

Total 2250 School Library Services	\$101,799.15	\$54,948.48		\$156,747.63
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General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,456.90	289,921.19		291,378.09
Total Personnel Services – Salaries	\$1,456.90	\$289,921.19		\$291,378.09
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	561.07	111,654.30		112,215.37
220 Social Security Contributions	108.70	21,631.33		21,740.03
230 PSERS Retirement Contributions	502.17	99,932.08		100,434.25
250 Unemployment Compensation	1.44	285.81		287.25
260 Workers' Compensation	7.95	1,580.49		1,588.44
Total Personnel Services – Employee Benefits	\$1,181.33	\$235,084.01		\$236,265.34
300 Purchased Professional and Technical Services				
323 Professional Educational Services – Other Educational Agencies		5,259.52		5,259.52
Total Purchased Professional and Technical Services		\$5,259.52		\$5,259.52
500 Other Purchased Services				
530 Communications	6.00	1,194.00		1,200.00
Total Other Purchased Services	\$6.00	\$1,194.00		\$1,200.00
600 Supplies				
610 General Supplies			9,999.00	9,999.00
Total Supplies			\$9,999.00	\$9,999.00
Total 2260 Instruction and Curriculum Development Services	\$2,644.23	\$531,458.72	\$9,999.00	\$544,101.95

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	21,196.76	41,984.42	27,275.00	90,456.18
Total Personnel Services – Employee Benefits	\$21,196.76	\$41,984.42	\$27,275.00	\$90,456.18
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		325.00		325.00
330 Other Professional Services	3,625.00	3,625.00		7,250.00
Total Purchased Professional and Technical Services	\$3,625.00	\$3,950.00		\$7,575.00
Total 2270 Instructional Staff Professional Development Services	\$24,821.76	\$45,934.42	\$27,275.00	\$98,031.18

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	169,045.28	290,501.30		670,337.32
Total Personnel Services – Salaries	\$169,045.28	\$290,501.30		\$670,337.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	54,577.91	91,066.73		187,749.03
220 Social Security Contributions	12,466.87	21,738.27		50,024.92
230 PSERS Retirement Contributions	58,057.72	97,394.54		227,305.43
250 Unemployment Compensation	129.74	176.78		430.26
260 Workers' Compensation	942.21	1,568.66		3,649.27
291 Other Retirement Plans				40,456.00
Total Personnel Services – Employee Benefits	\$126,174.45	\$211,944.98		\$509,614.91
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				25,842.76
322 Professional Educational Services – Ius				500.00
330 Other Professional Services				30,031.09
Total Purchased Professional and Technical Services				\$56,373.85
500 Other Purchased Services				
520 Insurance – General				170.00
530 Communications	3,538.22	3,118.06		6,656.28
580 Travel	125.00	592.29		1,240.41
Total Other Purchased Services	\$3,663.22	\$3,710.35		\$8,066.69
600 Supplies				
610 General Supplies	68.84			3,910.99
Total Supplies	\$68.84			\$3,910.99
800 Other Objects				
810 Dues and Fees		749.00		13,633.51
860 Grants To Municipal and Community Service Organizations				7,655.00
Total Other Objects		\$749.00		\$21,288.51
Total 2300 Support Services – Administration	\$298,951.79	\$506,905.63		\$1,269,592.27

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2310 Board Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				2,600.00
Total Personnel Services – Salaries				\$2,600.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				194.18
230 PSERS Retirement Contributions				897.26
260 Workers’ Compensation				14.04
Total Personnel Services – Employee Benefits				\$1,105.48
500 Other Purchased Services				
520 Insurance – General				170.00
Total Other Purchased Services				\$170.00
600 Supplies				
610 General Supplies				704.73
Total Supplies				\$704.73
800 Other Objects				
810 Dues and Fees				9,856.51
Total Other Objects				\$9,856.51
Total 2310 Board Services				\$14,436.72

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				146.15
Total Personnel Services – Employee Benefits				\$146.15
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				25,842.76
330 Other Professional Services				364.86
Total Purchased Professional and Technical Services				\$26,207.62
600 Supplies				
610 General Supplies				218.64
Total Supplies				\$218.64
Total 2330 Tax Assessment and Collection Services				\$26,572.41

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

28,016.23

Total Purchased Professional and Technical Services

\$28,016.23

Total 2350 Legal and Accounting Services

\$28,016.23

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office of the Superintendent / Executive Director Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				208,190.74
Total Personnel Services – Salaries				\$208,190.74
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				42,104.39
220 Social Security Contributions				15,479.45
230 PSERS Retirement Contributions				70,955.91
250 Unemployment Compensation				123.74
260 Workers' Compensation				1,124.36
291 Other Retirement Plans				40,456.00
Total Personnel Services – Employee Benefits				\$170,243.85
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus				500.00
330 Other Professional Services				1,650.00
Total Purchased Professional and Technical Services				\$2,150.00
500 Other Purchased Services				
530 Communications	3.00	597.00		600.00
580 Travel				523.12
Total Other Purchased Services	\$3.00	\$597.00		\$1,123.12
600 Supplies				
610 General Supplies				2,918.78
Total Supplies				\$2,918.78
800 Other Objects				
810 Dues and Fees				3,028.00
Total Other Objects				\$3,028.00
Total 2360 Office of the Superintendent / Executive Director Services	\$3.00	\$597.00		\$387,654.49

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General Fund (10)

2370 Community Relations Services

Elementary

Secondary

Federal

Total

800 Other Objects

860 Grants To Municipal and Community Service Organizations

7,655.00

Total Other Objects

\$7,655.00

Total 2370 Community Relations Services

\$7,655.00

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	169,045.28	290,501.30		459,546.58
Total Personnel Services – Salaries	\$169,045.28	\$290,501.30		\$459,546.58

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	54,577.91	91,066.73		145,644.64
220 Social Security Contributions	12,466.87	21,738.27		34,205.14
230 PSERS Retirement Contributions	58,057.72	97,394.54		155,452.26
250 Unemployment Compensation	129.74	176.78		306.52
260 Workers' Compensation	942.21	1,568.66		2,510.87
Total Personnel Services – Employee Benefits	\$126,174.45	\$211,944.98		\$338,119.43

500 Other Purchased Services

530 Communications	3,535.22	2,521.06		6,056.28
580 Travel	125.00	592.29		717.29
Total Other Purchased Services	\$3,660.22	\$3,113.35		\$6,773.57

600 Supplies

610 General Supplies	68.84			68.84
Total Supplies	\$68.84			\$68.84

800 Other Objects

810 Dues and Fees		749.00		749.00
Total Other Objects		\$749.00		\$749.00

Total 2380 Office of the Principal Services

	\$298,948.79	\$506,308.63		\$805,257.42
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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				152,856.57
Total Personnel Services – Salaries				\$152,856.57
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				48,233.23
220 Social Security Contributions				11,583.17
230 PSERS Retirement Contributions				48,863.46
250 Unemployment Compensation				160.27
260 Workers' Compensation				844.57
Total Personnel Services – Employee Benefits				\$109,684.70
400 Purchased Property Services				
430 Repairs and Maintenance Services				751.12
Total Purchased Property Services				\$751.12
600 Supplies				
610 General Supplies				7,363.30
Total Supplies				\$7,363.30
Total 2400 Support Services – Pupil Health				\$270,655.69

General Fund (10)

2420 Medical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				152,856.57
Total Personnel Services – Salaries				\$152,856.57
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				48,233.23
220 Social Security Contributions				11,376.01
230 PSERS Retirement Contributions				48,863.46
250 Unemployment Compensation				160.27
260 Workers' Compensation				829.42
Total Personnel Services – Employee Benefits				\$109,462.39
400 Purchased Property Services				
430 Repairs and Maintenance Services				751.12
Total Purchased Property Services				\$751.12
600 Supplies				
610 General Supplies				7,363.30
Total Supplies				\$7,363.30
Total 2420 Medical Services				\$270,433.38

General Fund (10)

2490 Other Health Services

Elementary

Secondary

Federal

Total

200 Personnel Services – Employee Benefits

220 Social Security Contributions

207.16

260 Workers' Compensation

15.15

Total Personnel Services – Employee Benefits

\$222.31

Total 2490 Other Health Services

\$222.31

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				271,366.34
Total Personnel Services – Salaries				\$271,366.34
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				69,498.24
220 Social Security Contributions				20,284.42
230 PSERS Retirement Contributions				92,002.56
250 Unemployment Compensation				236.47
260 Workers' Compensation				1,498.03
Total Personnel Services – Employee Benefits				\$183,519.72
300 Purchased Professional and Technical Services				
330 Other Professional Services				38,022.31
Total Purchased Professional and Technical Services				\$38,022.31
500 Other Purchased Services				
520 Insurance – General				95,148.00
530 Communications				11,455.65
549 Other Advertising/Public Relations				5,251.14
580 Travel				62.50
599 Other Miscellaneous Purchased Services				220.00
Total Other Purchased Services				\$112,137.29
600 Supplies				
610 General Supplies				4,528.71
Total Supplies				\$4,528.71
800 Other Objects				
810 Dues and Fees				8,103.84
Total Other Objects				\$8,103.84
Total 2500 Support Services – Business				\$617,678.21

General Fund (10)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 271,366.34

Total Personnel Services – Salaries \$271,366.34

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 69,498.24

220 Social Security Contributions 20,284.42

230 PSERS Retirement Contributions 92,002.56

250 Unemployment Compensation 236.47

260 Workers' Compensation 1,498.03

Total Personnel Services – Employee Benefits \$183,519.72

300 Purchased Professional and Technical Services

330 Other Professional Services 38,022.31

Total Purchased Professional and Technical Services \$38,022.31

500 Other Purchased Services

520 Insurance – General 95,148.00

530 Communications 11,455.65

549 Other Advertising/Public Relations 5,251.14

580 Travel 62.50

599 Other Miscellaneous Purchased Services 220.00

Total Other Purchased Services \$112,137.29

600 Supplies

610 General Supplies 4,528.71

Total Supplies \$4,528.71

800 Other Objects

810 Dues and Fees 8,103.84

Total Other Objects \$8,103.84

Total 2510 Fiscal Services \$617,678.21

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

Elementary Secondary Federal Total

100 Personnel Services – Salaries				
100 Personnel Services – Salaries				271,366.34
Total Personnel Services – Salaries				\$271,366.34
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				69,498.24
220 Social Security Contributions				20,284.42
230 PSERS Retirement Contributions				92,002.56
250 Unemployment Compensation				236.47
260 Workers' Compensation				1,498.03
Total Personnel Services – Employee Benefits				\$183,519.72
300 Purchased Professional and Technical Services				
330 Other Professional Services				38,022.31
Total Purchased Professional and Technical Services				\$38,022.31
500 Other Purchased Services				
520 Insurance – General				95,148.00
530 Communications				11,455.65
549 Other Advertising/Public Relations				5,251.14
580 Travel				62.50
599 Other Miscellaneous Purchased Services				220.00
Total Other Purchased Services				\$112,137.29
600 Supplies				
610 General Supplies				4,528.71
Total Supplies				\$4,528.71
800 Other Objects				
810 Dues and Fees				8,103.84
Total Other Objects				\$8,103.84
Total 2511 Supervision of Fiscal Services - Head of Component				\$617,678.21

General Fund (10)

2600 Operation and Maintenance of Plant Services

Elementary Secondary Federal Total

200 Personnel Services – Employee Benefits

210	Group Insurance – Contracted Provider			(1,121.17)
220	Social Security Contributions			(0.50)
230	PSERS Retirement Contributions			(56,579.00)
250	Unemployment Compensation			408.50
260	Workers' Compensation			891.00

Total Personnel Services – Employee Benefits **(\$56,401.17)**

300 Purchased Professional and Technical Services

322	Professional Educational Services – lus			35,000.00
330	Other Professional Services			469,928.82
350	Security / Safety Services			151,146.00

Total Purchased Professional and Technical Services **\$656,074.82**

400 Purchased Property Services

410	Cleaning Services			81,101.50
420	Utility Services			44,114.73
430	Repairs and Maintenance Services			123,888.30
440	Rentals			1,997.78

Total Purchased Property Services **\$251,102.31**

600 Supplies

610	General Supplies	49,840.32	204,071.10	253,911.42
620	Energy			280,972.91

Total Supplies **\$49,840.32** **\$204,071.10** **\$534,884.33**

700 Property

752	Capital Equipment – Original and Additional			1,960.59
762	Capitalized Equipment - Replacement			37,815.58

Total Property **\$39,776.17**

800 Other Objects

810	Dues and Fees			5,209.29
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Total Other Objects **\$5,209.29**

Total 2600 Operation and Maintenance of Plant Services **\$49,840.32** **\$204,071.10** **\$1,430,645.75**

General Fund (10)

2620 Operation of Buildings Services

200 Personnel Services – Employee Benefits

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
210 Group Insurance – Contracted Provider				(1,121.17)
220 Social Security Contributions				(0.50)
230 PSERS Retirement Contributions				(56,579.00)
250 Unemployment Compensation				408.50
260 Workers' Compensation				891.00

Total Personnel Services – Employee Benefits (\$56,401.17)

300 Purchased Professional and Technical Services

330 Other Professional Services				469,928.82
350 Security / Safety Services				151,146.00

Total Purchased Professional and Technical Services \$621,074.82

400 Purchased Property Services

410 Cleaning Services				81,101.50
420 Utility Services				44,114.73
430 Repairs and Maintenance Services				123,888.30
440 Rentals				1,997.78

Total Purchased Property Services \$251,102.31

600 Supplies

610 General Supplies	49,080.75	52,917.30		101,998.05
620 Energy				280,972.91

Total Supplies \$49,080.75 \$52,917.30 \$382,970.96

700 Property

752 Capital Equipment – Original and Additional				787.33
762 Capitalized Equipment - Replacement				37,815.58

Total Property \$38,602.91

800 Other Objects

810 Dues and Fees				5,209.29
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Total Other Objects \$5,209.29

Total 2620 Operation of Buildings Services \$49,080.75 \$52,917.30 \$1,242,559.12

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)				
700 Property				
752 Capital Equipment – Original and Additional				1,173.26
Total Property				\$1,173.26
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				\$1,173.26

General Fund (10)

2660 Safety and Security Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

35,000.00

Total Purchased Professional and Technical Services

\$35,000.00

600 Supplies

610 General Supplies

759.57

151,153.80

151,913.37

Total Supplies

\$759.57

\$151,153.80

\$151,913.37

Total 2660 Safety and Security Services

\$759.57

\$151,153.80

\$186,913.37

General Fund (10)

2700 Student Transportation Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

3,156.92

Total Purchased Professional and Technical Services

\$3,156.92

400 Purchased Property Services

430 Repairs and Maintenance Services

686.13

Total Purchased Property Services

\$686.13

500 Other Purchased Services

513 Contracted Carriers

1,588,437.64

516 Student Transportation Services From the IU

3,229.99

Total Other Purchased Services

\$1,591,667.63

600 Supplies

610 General Supplies

72.00

Total Supplies

\$72.00

700 Property

762 Capitalized Equipment - Replacement

5,364.75

Total Property

\$5,364.75

Total 2700 Student Transportation Services

\$1,600,947.43

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

516 Student Transportation Services From the IU

3,229.99

Total Other Purchased Services

\$3,229.99

Total 2710 Supervision of Student Transportation Services

\$3,229.99

General Fund (10)

2711 Supervision of Student Transportation Services – Head of Component

Elementary

Secondary

Federal

Total

500 Other Purchased Services

516 Student Transportation Services From the IU

3,229.99

Total Other Purchased Services

\$3,229.99

Total 2711 Supervision of Student Transportation Services – Head of Component

\$3,229.99

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

3,156.92

Total Purchased Professional and Technical Services

\$3,156.92

500 Other Purchased Services

513 Contracted Carriers

1,574,577.64

Total Other Purchased Services

\$1,574,577.64

600 Supplies

610 General Supplies

72.00

Total Supplies

\$72.00

700 Property

762 Capitalized Equipment - Replacement

5,364.75

Total Property

\$5,364.75

Total 2720 Vehicle Operation Services

\$1,583,171.31

General Fund (10)

2740 Vehicle Servicing and Maintenance Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

686.13

Total Purchased Property Services

\$686.13

Total 2740 Vehicle Servicing and Maintenance Services

\$686.13

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

13,860.00

Total Other Purchased Services

\$13,860.00

Total 2750 Nonpublic Transportation

\$13,860.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2800 Support Services – Central				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				76,875.00
Total Personnel Services – Salaries				\$76,875.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				23,370.80
220 Social Security Contributions				5,695.57
230 PSERS Retirement Contributions				26,529.62
250 Unemployment Compensation				42.99
260 Workers' Compensation				415.22
Total Personnel Services – Employee Benefits				\$56,054.20
500 Other Purchased Services				
530 Communications				600.00
Total Other Purchased Services				\$600.00
Total 2800 Support Services – Central				\$133,529.20

General Fund (10)

2830 Staff Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

76,875.00

Total Personnel Services – Salaries

\$76,875.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

23,370.80

220 Social Security Contributions

5,695.57

230 PSERS Retirement Contributions

26,529.62

250 Unemployment Compensation

42.99

260 Workers' Compensation

415.22

Total Personnel Services – Employee Benefits

\$56,054.20

500 Other Purchased Services

530 Communications

600.00

Total Other Purchased Services

\$600.00

Total 2830 Staff Services

\$133,529.20

General Fund (10)

2831 Supervision of Staff Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

76,875.00

Total Personnel Services – Salaries

\$76,875.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

23,370.80

220 Social Security Contributions

5,695.57

230 PSERS Retirement Contributions

26,529.62

250 Unemployment Compensation

42.99

260 Workers' Compensation

415.22

Total Personnel Services – Employee Benefits

\$56,054.20

500 Other Purchased Services

530 Communications

600.00

Total Other Purchased Services

\$600.00

Total 2831 Supervision of Staff Services

\$133,529.20

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 194,999.96

Total Personnel Services – Salaries \$194,999.96

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 238.15

220 Social Security Contributions 14,816.05

230 PSERS Retirement Contributions 61,820.61

250 Unemployment Compensation 400.59

260 Workers' Compensation 1,054.52

Total Personnel Services – Employee Benefits \$78,329.92

300 Purchased Professional and Technical Services

330 Other Professional Services 22,901.50

Total Purchased Professional and Technical Services \$22,901.50

500 Other Purchased Services

510 Student Transportation Services 31,510.31

580 Travel 426.24

Total Other Purchased Services \$31,936.55

600 Supplies

610 General Supplies 50,398.02

Total Supplies \$50,398.02

800 Other Objects

890 Miscellaneous Expenditures 2,636.09

Total Other Objects \$2,636.09

Total 3000 Operation of Non-Instructional Services \$381,202.04

General Fund (10)

3200 Student Activities

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				194,999.96
Total Personnel Services – Salaries				\$194,999.96
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				238.15
220 Social Security Contributions				14,816.05
230 PSERS Retirement Contributions				61,820.61
250 Unemployment Compensation				400.59
260 Workers' Compensation				1,054.52
Total Personnel Services – Employee Benefits				\$78,329.92
300 Purchased Professional and Technical Services				
330 Other Professional Services				22,901.50
Total Purchased Professional and Technical Services				\$22,901.50
500 Other Purchased Services				
510 Student Transportation Services				31,510.31
580 Travel				426.24
Total Other Purchased Services				\$31,936.55
600 Supplies				
610 General Supplies				50,398.02
Total Supplies				\$50,398.02
800 Other Objects				
890 Miscellaneous Expenditures				2,636.09
Total Other Objects				\$2,636.09
Total 3200 Student Activities				\$381,202.04

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	415,233.83
880 Refunds of Prior Years' Receipts	71.06

Total Other Objects	\$415,304.89
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900 Other Uses of Funds

910 Redemption of Principal	8,463,106.00
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Total Other Uses of Funds	\$8,463,106.00
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Total 5000 Other Expenditures and Financing Uses	\$8,878,410.89
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General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 Other Objects				
830 Interest				415,233.83
880 Refunds of Prior Years' Receipts				71.06
Total Other Objects				\$415,304.89
900 Other Uses of Funds				
910 Redemption of Principal				8,463,106.00
Total Other Uses of Funds				\$8,463,106.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$8,878,410.89

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				415,233.83
Total Other Objects				\$415,233.83
900 Other Uses of Funds				
910 Redemption of Principal				2,140,000.00
Total Other Uses of Funds				\$2,140,000.00
Total 5110 Debt Service				\$2,555,233.83

General Fund (10)

5120 Debt Service – Refunded Bonds

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

910 Redemption of Principal

6,323,106.00

Total Other Uses of Funds

\$6,323,106.00

Total 5120 Debt Service – Refunded Bonds

\$6,323,106.00

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5130 Refund of Prior Year Revenues / Receipts				
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				71.06
Total Other Objects				\$71.06
Total 5130 Refund of Prior Year Revenues / Receipts				\$71.06

Student Sponsored Activity Fund (21)

3200 Student Activities

Elementary

Secondary

Federal

Total

800 Other Objects

890 Miscellaneous Expenditures

60,159.00

Total Other Objects

\$60,159.00

Total 3200 Student Activities

\$60,159.00

Other Comptroller-Approved Special Revenue Funds (28)

3000 Operation of Non-Instructional Services

Total

500 Other Purchased Services

530 Communications

1,583.40

Total Other Purchased Services

\$1,583.40

Total 3000 Operation of Non-Instructional Services

\$1,583.40

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Other Comptroller-Approved Special Revenue Funds (28)

3300 Community Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

530 Communications

1,583.40

Total Other Purchased Services

\$1,583.40

Total 3300 Community Services

\$1,583.40

Capital Reserve Fund - § 1431 (32)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

79,300.00

Total Purchased Professional and Technical Services

\$79,300.00

700 Property

752 Capital Equipment – Original and Additional

1,681.25

Total Property

\$1,681.25

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$80,981.25

Capital Reserve Fund - § 1431 (32)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

79,300.00

Total Purchased Professional and Technical Services

\$79,300.00

700 Property

752 Capital Equipment – Original and Additional

1,681.25

Total Property

\$1,681.25

Total 4600 Existing Building Improvement Services

\$80,981.25

	<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	9,719,145.32				
1200 Special Programs - Elementary / Secondary	3,307,896.36				
1300 Vocational Education	759,992.30				
1400 Other Instructional Programs - Elementary / Secondary	107,978.76				
1500 Nonpublic School Programs	117,469.40				
Total Instruction	\$14,012,482.14				
2000 Support Services					
2100 Support Services - Students	652,047.43				
2200 Support Services - Instructional Staff	1,449,575.71				
2300 Support Services - Administration	1,269,592.27				
2400 Support Services - Pupil Health	270,655.69				
2500 Support Services - Business	617,678.21				
2600 Operation and Maintenance of Plant Services	1,430,645.75				
2700 Student Transportation Services	1,600,947.43				
2800 Support Services - Central	133,529.20				
Total Support Services	\$7,424,671.69				
3000 Operation of Non-Instructional Services					
3200 Student Activities	381,202.04	60,159.00			
3300 Community Services				1,583.40	
Total Operation of Non-Instructional Services	\$381,202.04	\$60,159.00		\$1,583.40	
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services					
Total Facilities Acquisition, Construction and Improvement Services					
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	8,878,410.89				
Total Other Expenditures and Financing Uses	\$8,878,410.89				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$30,696,766.76	\$60,159.00		\$1,583.40	

<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

Total Support Services

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

Total Operation of Non-Instructional Services

- 4000 Facilities Acquisition, Construction and Improvement Services**
- 4600 Existing Building Improvement Services 80,981.25

Total Facilities Acquisition, Construction and Improvement Services \$80,981.25

- 5000 Other Expenditures and Financing Uses**
- 5100 Debt Service / Other Expenditures and Financing Uses

Total Other Expenditures and Financing Uses

TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES \$80,981.25

Total

1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	9,719,145.32
1200 Special Programs - Elementary / Secondary	3,307,896.36
1300 Vocational Education	759,992.30
1400 Other Instructional Programs - Elementary / Secondary	107,978.76
1500 Nonpublic School Programs	117,469.40
Total Instruction	\$14,012,482.14
2000 <u>Support Services</u>	
2100 Support Services - Students	652,047.43
2200 Support Services - Instructional Staff	1,449,575.71
2300 Support Services - Administration	1,269,592.27
2400 Support Services - Pupil Health	270,655.69
2500 Support Services - Business	617,678.21
2600 Operation and Maintenance of Plant Services	1,430,645.75
2700 Student Transportation Services	1,600,947.43
2800 Support Services - Central	133,529.20
Total Support Services	\$7,424,671.69
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	441,361.04
3300 Community Services	1,583.40
Total Operation of Non-Instructional Services	\$442,944.44
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4600 Existing Building Improvement Services	80,981.25
Total Facilities Acquisition, Construction and Improvement Services	\$80,981.25
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	8,878,410.89
Total Other Expenditures and Financing Uses	\$8,878,410.89
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$30,839,490.41

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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	9,010,099.00
Total Federally Funded salaries subject to PSERS withholding	475,589.24
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	327,103.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$327,103.00 <hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	
Revenue from Title IV-B: 21st Century Community Learning Centers	21,038.00
	<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>	2,907,436.00
2 .	<u>Current Special Education Expenditures for Instruction Functions 1000 and 3200</u>	2,007,558.00
3 .	<u>Current Special Education Expenditures for Pupil Support Services Function 2100</u>	6,153.00
4 .	<u>Current Special Education Expenditures for Instructional Staff Support Services Function 2200</u>	138,808.00
5 .	<u>Current Special Education Expenditures for Student Transportation Support Services Function 2700</u>	312,118.00

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	No Self Insurance data to report			
	211 Medical Insurance	1,933,046.00		1,933,046.00
	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	\$1,933,046.00		\$1,933,046.00
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$1,933,046.00		\$1,933,046.00

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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		517,832.35	517,832.35		506,979.19	506,979.19
2140 Psychological Services	471,260.20		471,260.20	145,068.24		145,068.24
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services		208,170.38	208,170.38		538,812.96	538,812.96
2350 Legal and Accounting Services		15,049.28	15,049.28		28,016.23	28,016.23
2420 Medical Services		177,070.55	177,070.55		270,433.38	270,433.38
2440 Nursing Services						
2700 Student Transportation Services		1,497,011.53	1,497,011.53		1,597,717.44	1,597,717.44
Total	\$471,260.20	\$2,415,134.09	\$2,886,394.29	\$145,068.24	\$2,941,959.20	\$3,087,027.44

(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		16,390,000.00			3,978,089.00	69,760.00	29,520,000.00	49,957,849.00
2. Additional Debt Incurred During Year		5,930,000.00			508,145.00		959,000.00	7,397,145.00
3. Retirements and Repayments		8,330,000.00				7,582.00		8,337,582.00
4. Debt at End of Fiscal Year		13,990,000.00			4,486,234.00	62,178.00	30,479,000.00	49,017,412.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		13,990,000.00			4,486,234.00	62,178.00	30,479,000.00	49,017,412.00
7. Current Portion P&I - Due within 1 year		2,542,962.50						2,542,962.50
8. Interest Paid during current fiscal year		421,899.45						421,899.45

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

- 1. Debt at Beginning of Fiscal Year
- 2. Additional Debt Incurred During Year
- 3. Retirements and Repayments
- 4. Debt at End of Fiscal Year
- 5. Accreted Interest at End Of Fiscal Year
- 6. Total Debt and Accreted Interest
- 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	2,140,000.00		415,233.83	2,555,233.83	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund	6,323,106.00			6,323,106.00	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					

Total Debt Payments - Governmental Funds			\$8,463,106.00		\$415,233.83	\$8,878,339.83	
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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	04/2021	9,040,000.00		970,000.00	8,070,000.00	1,245,362.50	284,162.50	
General Obligation Bonds/Notes – CIB	10/2020		5,930,000.00	10,000.00	5,920,000.00	1,297,600.00	42,474.45	
General Obligation Bonds/Notes – CIB	01/2016	2,730,000.00		2,730,000.00			35,687.50	
General Obligation Bonds/Notes – CIB	04/2013	4,620,000.00		4,620,000.00			59,575.00	
Compensated Absences		69,760.00		7,582.00	62,178.00			
Other Post-Employment Benefits (OPEB)		3,978,089.00	508,145.00		4,486,234.00			
Net Pension Liability		29,520,000.00	959,000.00		30,479,000.00			
Totals for Debt Entered:		\$49,957,849.00	\$7,397,145.00	\$8,337,582.00	\$49,017,412.00	\$2,542,962.50	\$421,899.45	

General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	1,396,639.15
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$1,396,639.15

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities		3,902.52	3,902.52
5 Other Local Education Agencies			
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	484,752.78	290,442.95	775,195.73
8 Career and Technology Centers	342,872.00		342,872.00
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind		43,628.83	43,628.83
11 Private Residential Rehabilitative Institutions	63,175.19		63,175.19
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	167,864.88		167,864.88
Section 2 Total	\$1,058,664.85	\$337,974.30	\$1,396,639.15

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services 2,230.00

Total Purchased Professional and Technical Services \$2,230.00

400 Purchased Property Services

430 Repairs and Maintenance Services 5,272.00

Total Purchased Property Services \$5,272.00

500 Other Purchased Services

570 Food Service Management 409,292.00

Total Other Purchased Services \$409,292.00

600 Supplies

610 General Supplies 32,127.00

630 Food 28,777.00

Total Supplies \$60,904.00

700 Property

740 Depreciation 35,847.00

Total Property \$35,847.00

Total 3000 Operation of Non-Instructional Services \$513,545.00

Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3100 Food Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				2,230.00
Total Purchased Professional and Technical Services				\$2,230.00
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				5,272.00
Total Purchased Property Services				\$5,272.00
500 <u>Other Purchased Services</u>				
570 Food Service Management				409,292.00
Total Other Purchased Services				\$409,292.00
600 <u>Supplies</u>				
610 General Supplies				32,127.00
630 Food				28,777.00
Total Supplies				\$60,904.00
700 <u>Property</u>				
740 Depreciation				35,847.00
Total Property				\$35,847.00
Total 3100 Food Services				\$513,545.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	513,545.00				513,545.00
Total Operation of Non-Instructional Services	\$513,545.00				\$513,545.00
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$513,545.00				\$513,545.00

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Wyalusing Valley El Sch	8175	3,159,256.00	1,219,423.00	3,877,559.00	1,496,677.00	533,198.00	19,679.00	10,305,792.00	
	Wyalusing Valley JSHS	1005	3,216,329.00	804,325.00	3,947,609.00	987,201.00	546,531.00	20,171.00	9,522,166.00	
Total			6,375,585.00	2,023,748.00	7,825,168.00	2,483,878.00	1,079,729.00	39,850.00	19,827,958.00	