

LEA Name : New Brighton Area SD
Address : 3225 43rd St
New Brighton , PA 15066

County : Beaver
AUN Number : 127045653
LEA Type : SD

Annual Financial Report
Accuracy Certification Statement
For Fiscal Year Ending
6/30/2024

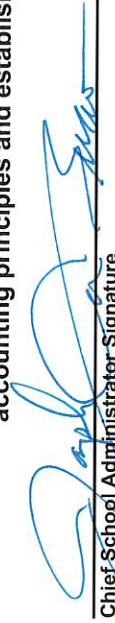
Pennsylvania Department of Education
&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

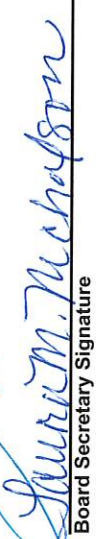
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

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

11/27/24
Date



Board Secretary Signature

11/27/2024
Date

Marydenise M Feroce

(724)843-1795 Ext :404

Contact Person

Contact Person Telephone Number

mferoce@nbasd.org

(724)843-6144

Contact Person E-mail Address

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2024

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

LEA Name : New Brighton Area SD

AUN Number : 127045653

County : Beaver

Audit Certification Due:
12/31/2024

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

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

Chief School Administrator


Signature

11/27/24
Date

Marydenise M Feroce

Contact Person

mferoce@nbasd.org

Contact Person E-mail Address

Board Secretary


Signature

11/27/2024
Date

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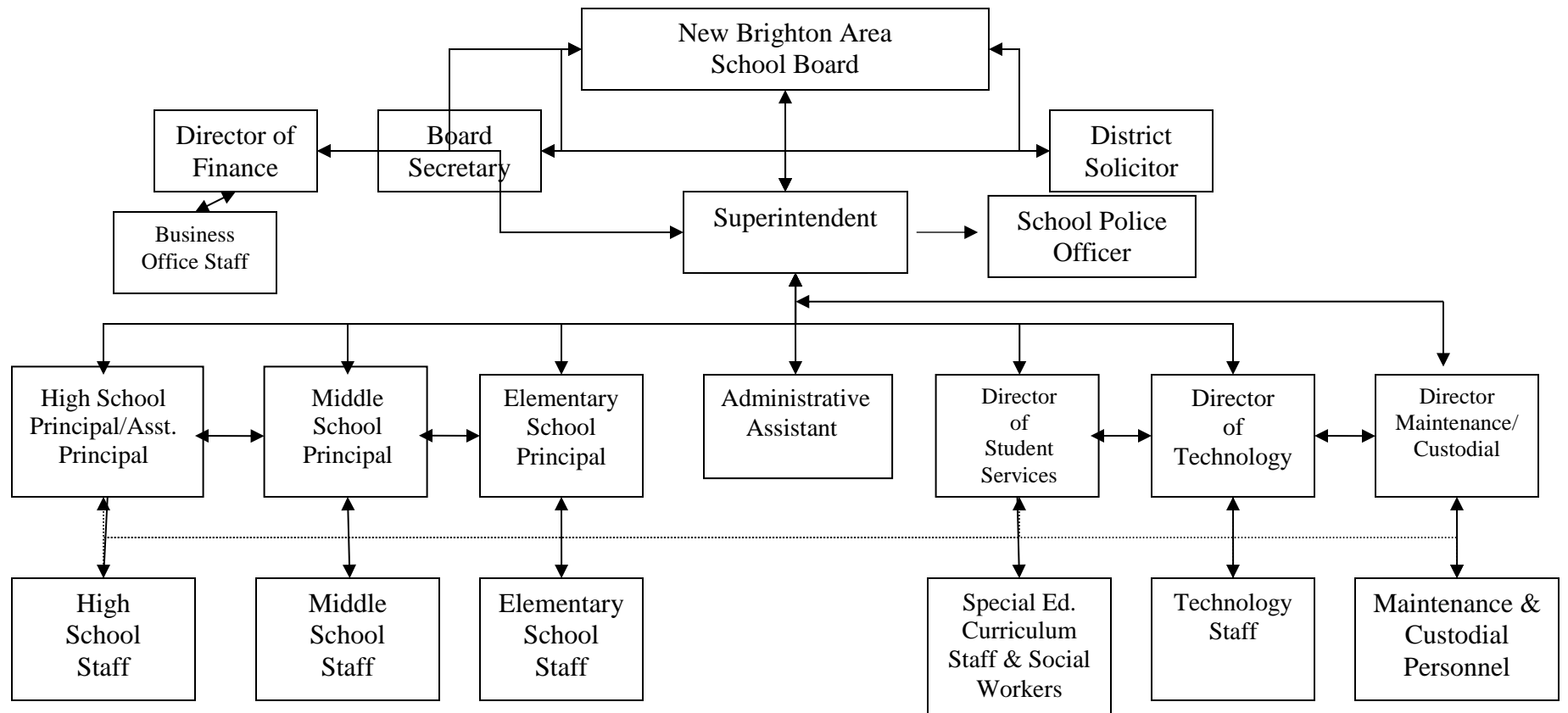
NEW BRIGHTON AREA SCHOOL DISTRICT

SECTION: LOCAL BOARD PROCEDURES

TITLE: ORGANIZATIONAL CHART

ADOPTED: June 21, 1993

REVISED: June 26, 2023



NEW BRIGHTON
AREA SCHOOL DISTRICT

Book	Policy Manual
Section	600 Finances
Title	Capital Assets
Code	622
Status	Active
Adopted	September 15, 2003
Last Revised	May 11, 2009

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

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

The policy applies to the district's acquisition and depreciation of capital assets.

Definition

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

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

Delegation of Responsibility

The Board delegates to the Business Manager, the responsibility to coordinate the compilation and preparation of all information necessary to implement this policy. The Business Manager shall be responsible for implementation of the necessary procedures to establish and maintain a capital asset inventory, including depreciation schedules.

Guidelines

Capital Asset Addition Overview

Purchased capital assets greater than \$1,500 should be recorded at historical/original cost. The cost of a capital asset should include capitalized interest and ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include costs that are

directly attributable to asset acquisition – such as freight and transportation charges, site preparation costs, and professional fees.

Purchases less than \$1,500, but that have lives that extend beyond one (1) year and need 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 \$1,500 and that are consumed within the fiscal year, are treated as supplies and coded to the supply objects prescribed by the Pennsylvania Public School Accounting Manual.

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

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

If determining historical costs is not practical due to inadequate records, reporting should be based on estimates of original cost at the date of construction or purchase.

Depending upon the information available and the category of the asset, fixed asset records should include all or part of the following:

1. Asset tag number.
2. Description.
3. Asset class.
4. Serial number.
5. Cost.
6. Location or functional area.
7. Acquisition date.
8. Estimated useful life.
9. Depreciation method.
10. Salvage value.
11. Accumulated depreciation.
12. Depreciation expense.
13. Replacement cost.

Donations

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

Collections

Works of art, historical treasures and similar assets should be capitalized at their historical cost or fair value at date of donation (estimated if necessary) whether they are held as individual items or in a collection.

Capitalized collections or individual items that are exhaustible should be depreciated over their useful lives. Depreciation is not required for collections or individual items that are inexhaustible.

Infrastructure

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 the useful lives.

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

Useful Lives

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

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

Library Books	Collections	5-7
Licensed Vehicles	Buses, other on-road vehicles	8-10
Grounds Equipment	Mowers, tractors, attachments	5-15
Source: ASBO		

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 Fixed Assets –

When fixed assets are sold, calculation of gain or loss on disposal is required. The calculation is based upon the amount of proceeds received less the net book value (cost less accumulated depreciation taken on the asset).

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. 218](#)

[24 P.S. 613](#)

Governmental Accounting Standards Board, Statement No. 34

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
40970	There are no expenditures reported in 10-1200-322 representing special programs costs for IU professional educational services. All SDs are expected to report expenditures within this function. Please provide an explanation.	District relies on the services of AOT Inc and onsite specialists. There were no other instructional services for which the IU was utilized.
50283	SOIN: Current Year AFR amount must equal Prior Year AFR amount. SOIN: Beg Bal, OPEB: \$2,814,792.00 SOIN: PY Ending Bal, OPEB: \$1,287,266.00	Prior year OPEB ending balance was incorrect. Auditor Debt schedule was not available when AFR was due on 11/30/23. District attempted to calculate balance. Once received in March 2024, we did not think to ask if we could revise.
50410	SESS - 2140 Psychological Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2140: \$143,543.36 Prior Year SESS Schedule 2140: \$102,318.71	Increased caseload. New contracted agency. Price is higher
50470	SESS - 2440 Nursing Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2440: \$0.00 Prior Year SESS Schedule 2440: \$1,827.26	All nursing services expenditures were included in 2420 (Medical Services)

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	1,453,174				
0110 Investments	14,841,402				
0120 Taxes Receivable	1,261,336				
0130 Due From Other Funds					
0141 Due From Other Governments	3,113,476				
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	8,987				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	911				
0190 Other Current Assets					
Total Assets	\$20,679,286				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$20,679,286				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u> <u>1850</u> <u>(31)</u>	<u>Capital Reserve (1431</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		521,437			
0110 Investments			5,716,448		
0120 Taxes Receivable					
0130 Due From Other Funds					
0141 Due From Other Governments		862,396	155,510		
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Assets		\$1,383,833	\$5,871,958		
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$1,383,833	\$5,871,958		

Amounts Expressed in Whole Dollars

Total Governmental Funds

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	1,974,611
0110 Investments	20,557,850
0120 Taxes Receivable	1,261,336
0130 Due From Other Funds	
0141 Due From Other Governments	4,131,382
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	8,987
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	911
0190 Other Current Assets	
Total Assets	\$27,935,077
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$27,935,077

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	1,424,644				
0411 Due to Other Governments	148,473				
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	800,740				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	2,887,459				
0462 Payroll Deductions and Withholding	275,543				
0480 Unearned Revenues	595,135				
0490 Other Current Liabilities	830,658				
Total Liabilities	\$6,962,652				
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance	911				
0820 Restricted Fund Balance					
0830 Committed Fund Balance	250,000				
0840 Assigned Fund Balance	7,709,180				
0850 Unassigned Fund Balance	5,756,543				
Total Fund Balances	\$13,716,634				
Total Liabilities, Deferred Inflows Of Resources And Fund Balances	\$20,679,286				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects</u>	<u>Debt Service</u>	<u>Permanent</u>
	<u>1850)</u>	<u>(32)</u>	<u>Fund</u>	<u>(40)</u>	<u>(90)</u>
	<u>(31)</u>		<u>(39)</u>		

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

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

Total Liabilities					
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Fund Balances

0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		1,383,833		5,871,958	
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					

Total Fund Balances		\$1,383,833		\$5,871,958	
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$1,383,833		\$5,871,958	

Amounts Expressed in Whole Dollars

Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	1,424,644
0411 Due to Other Governments	148,473
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	800,740
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	2,887,459
0462 Payroll Deductions and Withholding	275,543
0480 Unearned Revenues	595,135
0490 Other Current Liabilities	830,658

Total Liabilities **\$6,962,652**

0950 Deferred Inflows of Resources

Fund Balances

0810 Nonspendable Fund Balance	911
0820 Restricted Fund Balance	7,255,791
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	7,709,180
0850 Unassigned Fund Balance	5,756,543

Total Fund Balances **\$20,972,425**

Total Liabilities, Deferred Inflows Of Resources And Fund Balances **\$27,935,077**

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Revenues					
6000 Revenue from Local Sources	9,163,133				
7000 Revenue from State Sources	19,944,004				
8000 Revenue from Federal Sources	2,252,960				
Total Revenues	\$31,360,097				
Expenditures					
1000 Instruction	17,518,225				
2000 Support Services	10,143,306				
3000 Operation of Non-Instructional Services	859,498				
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	630,644				
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements	220,965				
Total Expenditures	\$29,372,638				
Excess (Deficiency) Of Revenues Over Expenditures	\$1,987,459				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>
Revenues					
6000 Revenue from Local Sources		26,031	395,337		
7000 Revenue from State Sources					
8000 Revenue from Federal Sources					
Total Revenues		\$26,031	\$395,337		
Expenditures					
1000 Instruction					
2000 Support Services					
3000 Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services			4,111,646		
5110 Debt Service					
5130 Refund of Prior Year Revenues / Receipts					
5140 Leases and Other Right-to-Use Arrangements					
Total Expenditures			\$4,111,646		
Excess (Deficiency) Of Revenues Over Expenditures		\$26,031	(\$3,716,309)		
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)					

Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
Revenues	
6000 Revenue from Local Sources	9,584,501
7000 Revenue from State Sources	19,944,004
8000 Revenue from Federal Sources	2,252,960
Total Revenues	\$31,781,465
Expenditures	
1000 Instruction	17,518,225
2000 Support Services	10,143,306
3000 Operation of Non-Instructional Services	859,498
4000 Facilities Acquisition, Construction and Improvement Services	4,111,646
5110 Debt Service	630,644
5130 Refund of Prior Year Revenues / Receipts	
5140 Leases and Other Right-to-Use Arrangements	220,965
Total Expenditures	\$33,484,284
Excess (Deficiency) Of Revenues Over Expenditures	(\$1,702,819)
Other Financing Sources (Uses)	
9110 Face Value of Bonds Issued	
9120 Proceeds from Refunding of Bonds	
9130 Bond Premiums	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	
9300 Interfund Transfers - IN	
9400 Sale of or Compensation for Loss of Fixed Assets	
9710 Transfers from Component Units	
9720 Transfers from Primary Governments	
9910 Other Financing Sources Not Listed in the 9000 Series	
9990 Insurance Recoveries	
5120 Debt Service – Refunded Bonds	
5150 Bond Discounts	
5200 Interfund Transfers – Out	
5300 Transfers Out to Component Units/Primary Governments	
Total Other Financing Sources (Uses)	

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	\$1,987,459				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	11,729,180				
Fund Balance - End Of Year	\$13,716,639				

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		\$26,031	(\$3,716,309)		
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		1,357,802	9,588,267		
Fund Balance - End Of Year		\$1,383,833	\$5,871,958		

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	(\$1,702,819)
Fund Balance	
0001 Fund Balance - Beginning of Fiscal Year	22,675,249
Fund Balance - End Of Year	\$20,972,430

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	143,049			143,049	
0110 Investments					
0130 Due From Other Funds	406,738			406,738	
0141 Due From Other Governments	110,841			110,841	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	19,319			19,319	
0170 Inventories	14,994			14,994	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$694,941			\$694,941	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)	290,640			290,640	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$290,640			\$290,640	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$985,581			\$985,581	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	86,716			86,716	
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	11,202			11,202	
0490 Other Current Liabilities					
Total Current Liabilities	\$97,918			\$97,918	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease and Other Right-To-Use 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	\$97,918			\$97,918	
0950 Deferred Inflows of Resources					
Net Position					
0791 Net Investment in Capital Assets	290,640			290,640	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	597,023			597,023	
Total Net Position	\$887,663			\$887,663	
Total Liabilities And Deferred Inflows Of Resources And Net Position	\$985,581			\$985,581	

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	146,772			146,772	
0071 Charges for Services					
0072 Other Operating Revenue					
Total Operating Revenues	\$146,772			\$146,772	
Operating Expenses					
100 Personnel Services – Salaries					
200 Personnel Services – Employee Benefits					
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	972,874			972,874	
600 Supplies	118,156			118,156	
740 Depreciation	16,844			16,844	
770 Amortization Expense					
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,107,874			\$1,107,874	
Operating Income (Loss)	(\$961,102)			(\$961,102)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments					
6830 Federal Revenue from Intermediary Sources					
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	31,330			31,330	
8000 Revenue from Federal Sources	1,024,329			1,024,329	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$1,055,659			\$1,055,659	
Income (Loss) Before Contributions And Transfers	\$94,557			\$94,557	

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	\$94,557			\$94,557	
0002 Net Position - Beginning of Fiscal Year	793,106			793,106	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$887,663			\$887,663	

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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	127,833			127,833	
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	966,157			966,157	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$838,324)			(\$838,324)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	27,920			27,920	
0023 Receipts From Federal Sources -8000	853,770			853,770	
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	(129,977)			(129,977)	
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	\$751,713			\$751,713	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Proceeds from Disposal of Capital Assets					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital	(193,057)			(193,057)	
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$193,057)			(\$193,057)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500					
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

	<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	(279,668)			(279,668)	
0004 Cash and Cash Equivalents Beginning of Year	422,717			422,717	
Cash and Cash Equivalents at Year End	\$143,049			\$143,049	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(961,102)			(961,102)	
Adjustments					
0051 Depreciation and Net Amortization	16,844			16,844	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	67,530			67,530	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	(18,737)			(18,737)	
0055 Advances to Other Funds					
0056 (Inc) Dec in Inventories (0170)	(9,442)			(9,442)	
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)	59,718			59,718	
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)	6,865			6,865	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$122,778			\$122,778	
Cash Provided By (Used for) Total	(\$838,324)			(\$838,324)	

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

Explanation of Transaction and Balance Sheet Effect	Amount
Dishwasher	56,557
Walk-in Cooler/Freezer	136,500
Total	\$193,057

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Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Student Activity Custodial
(81)

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents					89,522
0110 Investments					
0130 Due From Other Funds					
0140 Due from Other Governments, Primary Government and Component Units					
0150 Other Receivables					
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
0220 Buildings and Building Improvements (Net)					
0230 Tangible Property and Intangible Right-To-Use Assets (Net)					

Total Assets					\$89,522
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0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources					\$89,522
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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		89,522
0110 Investments		
0130 Due From Other Funds		
0140 Due from Other Governments, Primary Government and Component Units		
0150 Other Receivables		
0170 Inventories		
0180 Prepaid Expenses (Expenditures)		
0190 Other Current Assets		
0220 Buildings and Building Improvements (Net)		
0230 Tangible Property and Intangible Right-To-Use Assets (Net)		
Total Assets		\$89,522
0910 Deferred Outflows of Resources		
Total Assets And Deferred Outflows Of Resources		\$89,522

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity Custodial</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable				426
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities				\$426
0950 Deferred Inflows of Resources				
Net Position				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)				89,096
0799 Unrestricted Net Position				
Total Net Position				\$89,096
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$89,522

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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			426
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			
Total Liabilities			\$426
0950 Deferred Inflows of Resources			
Net Position			
0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 – 0798)			89,096
0799 Unrestricted Net Position			
Total Net Position			\$89,096
Total Liabilities, Deferred Inflows Of Resources And Net Position			\$89,522

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Student Activity</u> <u>Custodial</u> (81)	<u>Other Custodial</u> (89)	<u>Fiduciary Component</u> <u>Units</u> (98)
Additions						
0091 Gifts and Contributions						
0095 Net Investment Earnings						
0092 Other Additions				94,562		
Deductions						
0093 Scholarships Awarded						
0094 Other Deductions				83,489		
Change In Net Position				\$11,073		
0006 Net Position – Beginning of Fiscal Year				78,023		
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year				\$89,096		

Amounts Expressed in Whole Dollars	<u>Total Fiduciary Funds</u>
Additions	
0091 Gifts and Contributions	
0095 Net Investment Earnings	
0092 Other Additions	94,562
Deductions	
0093 Scholarships Awarded	
0094 Other Deductions	83,489
Change in Net Position	\$11,073
0006 Net Position – Beginning of Fiscal Year	78,023
0007 Net Position Held in Trust for Pension Benefits	
Net Position - End of Fiscal Year	\$89,096

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	5,679,512.51			5,679,512.51
6113 Public Utility Realty Taxes	6,872.49			6,872.49
6114 Payments in Lieu of Current Taxes - State / Local	23,342.92			23,342.92
6120 Current Per Capita Taxes, Section 679	18,258.28			18,258.28
6141 Current Act 511 Per Capita Taxes	18,258.22			18,258.22
6143 Current Act 511 Local Services Taxes	13,089.77			13,089.77
6151 Current Act 511 Earned Income Taxes	1,195,205.41			1,195,205.41
6153 Current Act 511 Real Estate Transfer Taxes	99,729.86			99,729.86
6155 Current Act 511 Business Privilege Taxes	184,398.86			184,398.86
6411 Delinquent Real Estate Taxes	428,815.60			428,815.60
6420 Delinquent Per Capita Taxes, Section 679	13,516.18			13,516.18
6500 Earnings on Investments	703,974.16			
6700 Revenues from LEA Activities	24,387.67			
6832 Federal IDEA Revenue Received as Pass Through	230,577.23			
6910 Rentals	939.40			
6941 Regular Day School Tuition	1,865.00			
6942 Summer School Tuition	1,100.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	15,362.62			
6980 Revenue from Community Services Activities	70,605.92			
6991 Refunds of a Prior Year Expenditure	230,446.72			
6992 Energy Efficiency Revenues and Incentives	152,785.27			
6999 Other Revenues Not Specified Above	50,088.77			
TOTAL Revenue from Local Sources	\$9,163,132.86			\$7,681,000.10

**Revenue Reported
In Current Year**

Revenue from State Sources

7111 Basic Education Funding-Formula	12,827,878.75			
7160 Tuition for Orphans Subsidy	13,079.39			
7271 Special Education funds for School-Aged Pupils	1,746,291.58			
7311 Pupil Transportation Subsidy	787,049.35			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,410.00			
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,869.27			
7340 State Property Tax Reduction Allocation	846,216.40			
7362 School Mental Health & Safety and Security Grants	22,027.96			
7505 Ready to Learn Block Grant	331,589.00			
7810 State Share of Social Security and Medicare Taxes	590,361.31			
7820 State Share of Retirement Contributions	2,730,230.62			
TOTAL Revenue from State Sources	\$19,944,003.63			

	Revenue Reported In Current Year			
Revenue from Federal Sources				
8514 Title I - Improving the Academic Achievement of the Disadvantaged	575,361.90			
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	64,081.00			
8517 Title IV - 21st Century Schools	63,373.11			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	29,742.90			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,360,427.98			
8751 ARP ESSER Learning Loss	74,033.54			
8752 ARP ESSER Summer Programs	13,088.07			
8753 ARP ESSER Afterschool Programs	3,788.41			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	64,930.43			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,132.40			
TOTAL Revenue from Federal Sources	\$2,252,959.74			
TOTAL FROM ALL SOURCES	\$31,360,096.23			\$7,681,000.10

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	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690, 1850) (31)</u>
6000 Revenue from Local Sources						
6111 Current Real Estate Taxes	5,679,512.51					
6113 Public Utility Realty Taxes	6,872.49					
6114 Payments in Lieu of Current Taxes - State / Local	23,342.92					
6120 Current Per Capita Taxes, Section 679	18,258.28					
6141 Current Act 511 Per Capita Taxes	18,258.22					
6143 Current Act 511 Local Services Taxes	13,089.77					
6151 Current Act 511 Earned Income Taxes	1,195,205.41					
6153 Current Act 511 Real Estate Transfer Taxes	99,729.86					
6155 Current Act 511 Business Privilege Taxes	184,398.86					
6411 Delinquent Real Estate Taxes	428,815.60					
6420 Delinquent Per Capita Taxes, Section 679	13,516.18					
6500 Earnings on Investments	703,974.16					
6700 Revenues from LEA Activities	24,387.67					
6832 Federal IDEA Revenue Received as Pass Through	230,577.23					
6910 Rentals	939.40					
6941 Regular Day School Tuition	1,865.00					
6942 Summer School Tuition	1,100.00					
6944 Receipts from Other LEAs in Pennsylvania - Education	15,362.62					
6980 Revenue from Community Services Activities	70,605.92					
6991 Refunds of a Prior Year Expenditure	230,446.72					
6992 Energy Efficiency Revenues and Incentives	152,785.27					
6999 Other Revenues Not Specified Above	50,088.77					
6000 Total Revenue from Local Sources	\$9,163,132.86					
7000 Revenue from State Sources						
7111 Basic Education Funding-Formula	12,827,878.75					
7160 Tuition for Orphans Subsidy	13,079.39					
7271 Special Education funds for School-Aged Pupils	1,746,291.58					
7311 Pupil Transportation Subsidy	787,049.35					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,410.00					
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,869.27					
7340 State Property Tax Reduction Allocation	846,216.40					
7362 School Mental Health & Safety and Security Grants	22,027.96					
7505 Ready to Learn Block Grant	331,589.00					
7810 State Share of Social Security and Medicare Taxes	590,361.31					

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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					5,679,512.51
6113 Public Utility Realty Taxes					6,872.49
6114 Payments in Lieu of Current Taxes - State / Local					23,342.92
6120 Current Per Capita Taxes, Section 679					18,258.28
6141 Current Act 511 Per Capita Taxes					18,258.22
6143 Current Act 511 Local Services Taxes					13,089.77
6151 Current Act 511 Earned Income Taxes					1,195,205.41
6153 Current Act 511 Real Estate Transfer Taxes					99,729.86
6155 Current Act 511 Business Privilege Taxes					184,398.86
6411 Delinquent Real Estate Taxes					428,815.60
6420 Delinquent Per Capita Taxes, Section 679					13,516.18
6500 Earnings on Investments	26,031.21	395,337.46			1,125,342.83
6700 Revenues from LEA Activities					24,387.67
6832 Federal IDEA Revenue Received as Pass Through					230,577.23
6910 Rentals					939.40
6941 Regular Day School Tuition					1,865.00
6942 Summer School Tuition					1,100.00
6944 Receipts from Other LEAs in Pennsylvania - Education					15,362.62
6980 Revenue from Community Services Activities					70,605.92
6991 Refunds of a Prior Year Expenditure					230,446.72
6992 Energy Efficiency Revenues and Incentives					152,785.27
6999 Other Revenues Not Specified Above					50,088.77
6000 Total Revenue from Local Sources	\$26,031.21	\$395,337.46			\$9,584,501.53
7000 Revenue from State Sources					
7111 Basic Education Funding-Formula					12,827,878.75
7160 Tuition for Orphans Subsidy					13,079.39
7271 Special Education funds for School-Aged Pupils					1,746,291.58
7311 Pupil Transportation Subsidy					787,049.35
7312 Nonpublic and Charter School Pupil Transportation Subsidy					25,410.00
7330 Health Services (Medical, Dental, Nurse, Act 25)					23,869.27
7340 State Property Tax Reduction Allocation					846,216.40
7362 School Mental Health & Safety and Security Grants					22,027.96
7505 Ready to Learn Block Grant					331,589.00
7810 State Share of Social Security and Medicare Taxes					590,361.31

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.1850) (31)</u>
7000 Revenue from State Sources						
7820 State Share of Retirement Contributions	2,730,230.62					
7000 Total Revenue from State Sources	\$19,944,003.63					
8000 Revenue from Federal Sources						
8514 Title I - Improving the Academic Achievement of the Disadvantaged	575,361.90					
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	64,081.00					
8517 Title IV - 21st Century Schools	63,373.11					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	29,742.90					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,360,427.98					
8751 ARP ESSER Learning Loss	74,033.54					
8752 ARP ESSER Summer Programs	13,088.07					
8753 ARP ESSER Afterschool Programs	3,788.41					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	64,930.43					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,132.40					
8000 Total Revenue from Federal Sources	\$2,252,959.74					
Total From All Sources	\$31,360,096.23					

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
7000 Revenue from State Sources					
7820 State Share of Retirement Contributions					2,730,230.62
7000 Total Revenue from State Sources					\$19,944,003.63
8000 Revenue from Federal Sources					
8514 Title I - Improving the Academic Achievement of the Disadvantaged					575,361.90
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals					64,081.00
8517 Title IV - 21st Century Schools					63,373.11
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					29,742.90
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					1,360,427.98
8751 ARP ESSER Learning Loss					74,033.54
8752 ARP ESSER Summer Programs					13,088.07
8753 ARP ESSER Afterschool Programs					3,788.41
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					64,930.43
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					4,132.40
8000 Total Revenue from Federal Sources					\$2,252,959.74
Total From All Sources	\$26,031.21	\$395,337.46			\$31,781,464.90

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690. 1850) (31)</u>
Revenue from Local Sources	9,163,132.86					
Revenue from State Sources	19,944,003.63					
Revenue from Federal Sources	2,252,959.74					
Total From All Sources	\$31,360,096.23					

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources	26,031.21	395,337.46			9,584,501.53
Revenue from State Sources					19,944,003.63
Revenue from Federal Sources					2,252,959.74
Total From All Sources	\$26,031.21	\$395,337.46			\$31,781,464.90

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	7,834,055.29
Total Personnel Services – Salaries	\$7,834,055.29
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	2,224,591.63
220 Social Security Contributions	583,682.75
230 PSERS Retirement Contributions	2,622,370.19
250 Unemployment Compensation	(4,790.06)
260 Workers’ Compensation	50,677.38
Total Personnel Services – Employee Benefits	\$5,476,531.89
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	500.00
329 Professional Educational Services – Other	362,283.00
330 Other Professional Services	301,731.65
390 Other Purchased Professional and Technical Services	2,927.00
Total Purchased Professional and Technical Services	\$667,441.65
400 Purchased Property Services	
440 Rentals	31,848.96
Total Purchased Property Services	\$31,848.96
500 Other Purchased Services	
530 Communications	6,152.85
561 Tuition To Other School Districts Within the State	62,310.33
562 Tuition To Pennsylvania Charter Schools	1,477,230.43
563 Tuition To Nonpublic Schools	144,351.03
564 Tuition To Career and Technology Centers	663,920.32
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	170,504.13
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	216,172.83
580 Travel	3,868.16
596 Direct Payments To Intermediate Units	300,634.24
Total Other Purchased Services	\$3,045,144.32
600 Supplies	
610 General Supplies	344,664.77
630 Food	23,133.10
640 Books and Periodicals	73,862.62
650 Supplies & Fees – Technology Related	15,557.52
Total Supplies	\$457,218.01
800 Other Objects	
890 Miscellaneous Expenditures	5,985.15
Total Other Objects	\$5,985.15
Total 1000 Instruction	\$17,518,225.27

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	2,871,734.80	2,572,608.11	459,732.06	5,904,074.97
Total Personnel Services – Salaries	\$2,871,734.80	\$2,572,608.11	\$459,732.06	\$5,904,074.97
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	884,063.25	700,983.78	86,643.10	1,671,690.13
220 Social Security Contributions	212,448.53	191,084.75	35,606.79	439,140.07
230 PSERS Retirement Contributions	956,427.93	857,225.13	162,564.11	1,976,217.17
250 Unemployment Compensation	(3,967.34)	(5,073.35)	475.89	(8,564.80)
260 Workers' Compensation	18,454.55	16,571.64	3,107.60	38,133.79
Total Personnel Services – Employee Benefits	\$2,067,426.92	\$1,760,791.95	\$288,397.49	\$4,116,616.36
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	235.00	265.00		500.00
329 Professional Educational Services – Other	144,398.13	217,884.87		362,283.00
330 Other Professional Services	6,496.36	23,384.54		29,880.90
390 Other Purchased Professional and Technical Services		1,650.00	1,277.00	2,927.00
Total Purchased Professional and Technical Services	\$151,129.49	\$243,184.41	\$1,277.00	\$395,590.90
400 Purchased Property Services				
440 Rentals	14,108.53	17,740.43		31,848.96
Total Purchased Property Services	\$14,108.53	\$17,740.43		\$31,848.96
500 Other Purchased Services				
530 Communications	2,891.84	3,261.01		6,152.85
562 Tuition To Pennsylvania Charter Schools	453,913.14	511,859.50		965,772.64
580 Travel	40.61			40.61
Total Other Purchased Services	\$456,845.59	\$515,120.51		\$971,966.10
600 Supplies				
610 General Supplies	48,938.87	51,458.04	194,839.18	295,236.09
630 Food	10,872.56	12,260.54		23,133.10
640 Books and Periodicals	21,222.98	51,227.80	1,411.84	73,862.62
650 Supplies & Fees – Technology Related	7,312.03	8,245.49		15,557.52
Total Supplies	\$88,346.44	\$123,191.87	\$196,251.02	\$407,789.33
Total 1100 Regular Programs – Elementary / Secondary	\$5,649,591.77	\$5,232,637.28	\$945,657.57	\$11,827,886.62

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	2,871,734.80	2,572,608.11	57,787.50	5,502,130.41
Total Personnel Services – Salaries	\$2,871,734.80	\$2,572,608.11	\$57,787.50	\$5,502,130.41
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	884,063.25	700,983.78		1,585,047.03
220 Social Security Contributions	212,448.53	191,084.75	4,370.77	407,904.05
230 PSERS Retirement Contributions	956,427.93	857,225.13	19,647.75	1,833,300.81
250 Unemployment Compensation	(3,967.34)	(5,073.35)		(9,040.69)
260 Workers' Compensation	18,454.55	16,571.64	375.63	35,401.82
Total Personnel Services – Employee Benefits	\$2,067,426.92	\$1,760,791.95	\$24,394.15	\$3,852,613.02
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	235.00	265.00		500.00
329 Professional Educational Services – Other	144,398.13	217,884.87		362,283.00
330 Other Professional Services	6,496.36	23,384.54		29,880.90
390 Other Purchased Professional and Technical Services		1,650.00		1,650.00
Total Purchased Professional and Technical Services	\$151,129.49	\$243,184.41		\$394,313.90
400 Purchased Property Services				
440 Rentals	14,108.53	17,740.43		31,848.96
Total Purchased Property Services	\$14,108.53	\$17,740.43		\$31,848.96
500 Other Purchased Services				
530 Communications	2,891.84	3,261.01		6,152.85
562 Tuition To Pennsylvania Charter Schools	453,913.14	511,859.50		965,772.64
580 Travel	40.61			40.61
Total Other Purchased Services	\$456,845.59	\$515,120.51		\$971,966.10
600 Supplies				
610 General Supplies	48,938.87	51,458.04	184,309.77	284,706.68
630 Food	10,872.56	12,260.54		23,133.10
640 Books and Periodicals	21,222.98	51,227.80	1,411.84	73,862.62
650 Supplies & Fees – Technology Related	7,312.03	8,245.49		15,557.52
Total Supplies	\$88,346.44	\$123,191.87	\$185,721.61	\$397,259.92
Total 1110 Regular Programs	\$5,649,591.77	\$5,232,637.28	\$267,903.26	\$11,150,132.31

General Fund (10)

1190 Federally-Funded Regular Programs

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries			401,944.56	401,944.56
Total Personnel Services – Salaries			\$401,944.56	\$401,944.56

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider			86,643.10	86,643.10
220 Social Security Contributions			31,236.02	31,236.02
230 PSERS Retirement Contributions			142,916.36	142,916.36
250 Unemployment Compensation			475.89	475.89
260 Workers' Compensation			2,731.97	2,731.97
Total Personnel Services – Employee Benefits			\$264,003.34	\$264,003.34

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services			1,277.00	1,277.00
Total Purchased Professional and Technical Services			\$1,277.00	\$1,277.00

600 Supplies

610 General Supplies			10,529.41	10,529.41
Total Supplies			\$10,529.41	\$10,529.41

Total 1190 Federally-Funded Regular Programs

			\$677,754.31	\$677,754.31
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General Fund (10)

1200 Special Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	935,063.95	589,263.14		1,524,327.09
Total Personnel Services – Salaries	\$935,063.95	\$589,263.14		\$1,524,327.09
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	238,230.42	180,754.38		418,984.80
220 Social Security Contributions	69,618.81	44,465.92		114,084.73
230 PSERS Retirement Contributions	310,861.86	197,369.15		508,231.01
250 Unemployment Compensation	2,192.94	1,095.47		3,288.41
260 Workers' Compensation	6,078.55	3,830.29		9,908.84
Total Personnel Services – Employee Benefits	\$626,982.58	\$427,515.21		\$1,054,497.79
300 Purchased Professional and Technical Services				
330 Other Professional Services	4,294.63	4,842.87	258,953.15	268,090.65
Total Purchased Professional and Technical Services	\$4,294.63	\$4,842.87	\$258,953.15	\$268,090.65
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	240,385.16	271,072.63		511,457.79
563 Tuition To Nonpublic Schools	5,422.58	6,114.82	132,813.63	144,351.03
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	80,136.94	90,367.19		170,504.13
580 Travel	1,781.30	2,008.70		3,790.00
596 Direct Payments To Intermediate Units	141,298.09	159,336.15		300,634.24
Total Other Purchased Services	\$469,024.07	\$528,899.49	\$132,813.63	\$1,130,737.19
600 Supplies				
610 General Supplies	5,254.82	4,795.09	9,332.46	19,382.37
Total Supplies	\$5,254.82	\$4,795.09	\$9,332.46	\$19,382.37
800 Other Objects				
890 Miscellaneous Expenditures	2,872.38	3,112.77		5,985.15
Total Other Objects	\$2,872.38	\$3,112.77		\$5,985.15
Total 1200 Special Programs – Elementary / Secondary	\$2,043,492.43	\$1,558,428.57	\$401,099.24	\$4,003,020.24

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	935,063.95	589,263.14		1,524,327.09
Total Personnel Services – Salaries	\$935,063.95	\$589,263.14		\$1,524,327.09
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	238,230.42	180,754.38		418,984.80
220 Social Security Contributions	69,618.81	44,465.92		114,084.73
230 PSERS Retirement Contributions	310,861.86	197,369.15		508,231.01
250 Unemployment Compensation	2,192.94	1,095.47		3,288.41
260 Workers' Compensation	6,078.55	3,830.29		9,908.84
Total Personnel Services – Employee Benefits	\$626,982.58	\$427,515.21		\$1,054,497.79
300 Purchased Professional and Technical Services				
330 Other Professional Services	4,294.63	4,842.87	258,953.15	268,090.65
Total Purchased Professional and Technical Services	\$4,294.63	\$4,842.87	\$258,953.15	\$268,090.65
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	240,385.16	271,072.63		511,457.79
563 Tuition To Nonpublic Schools	5,422.58	6,114.82	132,813.63	144,351.03
580 Travel	1,781.30	2,008.70		3,790.00
596 Direct Payments To Intermediate Units	141,298.09	159,336.15		300,634.24
Total Other Purchased Services	\$388,887.13	\$438,532.30	\$132,813.63	\$960,233.06
600 Supplies				
610 General Supplies	5,254.82	4,795.09	9,332.46	19,382.37
Total Supplies	\$5,254.82	\$4,795.09	\$9,332.46	\$19,382.37
800 Other Objects				
890 Miscellaneous Expenditures	2,872.38	3,112.77		5,985.15
Total Other Objects	\$2,872.38	\$3,112.77		\$5,985.15
Total 1240 Academic Support	\$1,963,355.49	\$1,468,061.38	\$401,099.24	\$3,832,516.11

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	891,708.00	567,422.09		1,459,130.09
Total Personnel Services – Salaries	\$891,708.00	\$567,422.09		\$1,459,130.09
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	222,365.14	172,762.22		395,127.36
220 Social Security Contributions	66,391.20	42,839.98		109,231.18
230 PSERS Retirement Contributions	296,120.84	189,943.13		486,063.97
250 Unemployment Compensation	2,139.73	1,068.66		3,208.39
260 Workers' Compensation	5,796.70	3,688.30		9,485.00
Total Personnel Services – Employee Benefits	\$592,813.61	\$410,302.29		\$1,003,115.90
300 Purchased Professional and Technical Services				
330 Other Professional Services	4,294.63	4,842.87	258,953.15	268,090.65
Total Purchased Professional and Technical Services	\$4,294.63	\$4,842.87	\$258,953.15	\$268,090.65
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	240,385.16	271,072.63		511,457.79
563 Tuition To Nonpublic Schools	1,727.25	1,947.75	132,813.63	136,488.63
596 Direct Payments To Intermediate Units	141,298.09	159,336.15		300,634.24
Total Other Purchased Services	\$383,410.50	\$432,356.53	\$132,813.63	\$948,580.66
600 Supplies				
610 General Supplies	4,937.73	4,462.37	9,332.46	18,732.56
Total Supplies	\$4,937.73	\$4,462.37	\$9,332.46	\$18,732.56
Total 1241 Learning Support – Public	\$1,877,164.47	\$1,419,386.15	\$401,099.24	\$3,697,649.86

General Fund (10)

1242 Learning Support – PRRI

500 Other Purchased Services

563 Tuition To Nonpublic Schools

Total Other Purchased Services

Total 1242 Learning Support – PRRI

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	3,695.33	4,167.07		7,862.40
	\$3,695.33	\$4,167.07		\$7,862.40
	\$3,695.33	\$4,167.07		\$7,862.40

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	43,355.95	21,841.05		65,197.00
Total Personnel Services – Salaries	\$43,355.95	\$21,841.05		\$65,197.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	15,865.28	7,992.16		23,857.44
220 Social Security Contributions	3,227.61	1,625.94		4,853.55
230 PSERS Retirement Contributions	14,741.02	7,426.02		22,167.04
250 Unemployment Compensation	53.21	26.81		80.02
260 Workers' Compensation	281.85	141.99		423.84
Total Personnel Services – Employee Benefits	\$34,168.97	\$17,212.92		\$51,381.89
500 Other Purchased Services				
580 Travel	1,781.30	2,008.70		3,790.00
Total Other Purchased Services	\$1,781.30	\$2,008.70		\$3,790.00
600 Supplies				
610 General Supplies	317.09	332.72		649.81
Total Supplies	\$317.09	\$332.72		\$649.81
800 Other Objects				
890 Miscellaneous Expenditures	2,872.38	3,112.77		5,985.15
Total Other Objects	\$2,872.38	\$3,112.77		\$5,985.15
Total 1243 Gifted Support	\$82,495.69	\$44,508.16		\$127,003.85

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1290 Special Programs - Other Support				
500 Other Purchased Services				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	80,136.94	90,367.19		170,504.13
Total Other Purchased Services	\$80,136.94	\$90,367.19		\$170,504.13
Total 1290 Special Programs - Other Support	\$80,136.94	\$90,367.19		\$170,504.13

General Fund (10)

1300 Vocational Education

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		382,971.98		382,971.98
Total Personnel Services – Salaries		\$382,971.98		\$382,971.98

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider		133,916.70		133,916.70
220 Social Security Contributions		28,751.04		28,751.04
230 PSERS Retirement Contributions		130,210.38		130,210.38
250 Unemployment Compensation		479.96		479.96
260 Workers' Compensation		2,489.03		2,489.03
Total Personnel Services – Employee Benefits		\$295,847.11		\$295,847.11

500 Other Purchased Services

564 Tuition To Career and Technology Centers		663,920.32		663,920.32
Total Other Purchased Services		\$663,920.32		\$663,920.32

600 Supplies

610 General Supplies		30,046.31		30,046.31
Total Supplies		\$30,046.31		\$30,046.31

Total 1300 Vocational Education

		\$1,372,785.72		\$1,372,785.72
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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	5,058.38	7,979.12	9,643.75	22,681.25
Total Personnel Services – Salaries	\$5,058.38	\$7,979.12	\$9,643.75	\$22,681.25
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	382.62	599.31	724.98	1,706.91
230 PSERS Retirement Contributions	1,719.85	2,712.90	3,278.88	7,711.63
250 Unemployment Compensation	2.99	3.38		6.37
260 Workers' Compensation	32.91	51.92	60.89	145.72
Total Personnel Services – Employee Benefits	\$2,138.37	\$3,367.51	\$4,064.75	\$9,570.63
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	25,848.99	36,461.34		62,310.33
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	101,601.23	114,571.60		216,172.83
580 Travel	17.65	19.90		37.55
Total Other Purchased Services	\$127,467.87	\$151,052.84		\$278,520.71
Total 1400 Other Instructional Programs – Elementary / Secondary	\$134,664.62	\$162,399.47	\$13,708.50	\$310,772.59

General Fund (10)

1420 Summer School

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	3,084.38	3,478.12	9,643.75	16,206.25
Total Personnel Services – Salaries	\$3,084.38	\$3,478.12	\$9,643.75	\$16,206.25

200 Personnel Services – Employee Benefits

220 Social Security Contributions	232.54	262.23	724.98	1,219.75
230 PSERS Retirement Contributions	1,048.69	1,182.56	3,278.88	5,510.13
260 Workers' Compensation	20.05	22.62	60.89	103.56
Total Personnel Services – Employee Benefits	\$1,301.28	\$1,467.41	\$4,064.75	\$6,833.44

Total 1420 Summer School	\$4,385.66	\$4,945.53	\$13,708.50	\$23,039.69
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General Fund (10)

1430 Homebound Instruction

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		2,275.00		2,275.00

Total Personnel Services – Salaries

\$2,275.00	\$2,275.00
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200 Personnel Services – Employee Benefits

220 Social Security Contributions		167.84		167.84
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230 PSERS Retirement Contributions		773.50		773.50
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260 Workers' Compensation		14.80		14.80
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Total Personnel Services – Employee Benefits

\$956.14	\$956.14
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500 Other Purchased Services

580 Travel	17.65	19.90		37.55
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Total Other Purchased Services

\$17.65	\$19.90	\$37.55
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Total 1430 Homebound Instruction

\$17.65	\$3,251.04	\$3,268.69
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General Fund (10)

1440 Alternative Regular Education Programs

500 Other Purchased Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
561 Tuition To Other School Districts Within the State	25,848.99	36,461.34		62,310.33
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	101,601.23	114,571.60		216,172.83
Total Other Purchased Services	\$127,450.22	\$151,032.94		\$278,483.16
Total 1440 Alternative Regular Education Programs	\$127,450.22	\$151,032.94		\$278,483.16

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General Fund (10)

1441 Adjudicated / Court-Placed Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

Total Other Purchased Services

Total 1441 Adjudicated / Court-Placed Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
561 Tuition To Other School Districts Within the State	25,848.99	36,461.34		62,310.33
Total Other Purchased Services	\$25,848.99	\$36,461.34		\$62,310.33
Total 1441 Adjudicated / Court-Placed Programs	\$25,848.99	\$36,461.34		\$62,310.33

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1442 Alternative Education Programs				
500 Other Purchased Services				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	101,601.23	114,571.60		216,172.83
Total Other Purchased Services	\$101,601.23	\$114,571.60		\$216,172.83
Total 1442 Alternative Education Programs	\$101,601.23	\$114,571.60		\$216,172.83

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1490 Additional Other Instructional Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,974.00	2,226.00		4,200.00
Total Personnel Services – Salaries	\$1,974.00	\$2,226.00		\$4,200.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	150.08	169.24		319.32
230 PSERS Retirement Contributions	671.16	756.84		1,428.00
250 Unemployment Compensation	2.99	3.38		6.37
260 Workers' Compensation	12.86	14.50		27.36
Total Personnel Services – Employee Benefits	\$837.09	\$943.96		\$1,781.05
Total 1490 Additional Other Instructional Programs	\$2,811.09	\$3,169.96		\$5,981.05

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General Fund (10)

1500 Nonpublic School Programs

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

3,760.10

3,760.10

Total Purchased Professional and Technical Services

\$3,760.10

\$3,760.10

Total 1500 Nonpublic School Programs

\$3,760.10

\$3,760.10

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 3,187,815.52

Total Personnel Services – Salaries \$3,187,815.52

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 995,125.66

220 Social Security Contributions 238,948.16

230 PSERS Retirement Contributions 1,065,566.88

240 Tuition Reimbursement 13,426.00

250 Unemployment Compensation 4,662.83

260 Workers' Compensation 16,485.20

Total Personnel Services – Employee Benefits \$2,334,214.73

300 Purchased Professional and Technical Services

310 Official / Administrative Services 21,815.86

329 Professional Educational Services – Other 28,196.16

330 Other Professional Services 267,576.36

340 Technical Services 69,843.77

360 Employee Training and Development Services 9,436.66

390 Other Purchased Professional and Technical Services 55,318.21

Total Purchased Professional and Technical Services \$452,187.02

400 Purchased Property Services

410 Cleaning Services 20,582.68

420 Utility Services 52,870.70

430 Repairs and Maintenance Services 104,232.85

440 Rentals 6,644.92

Total Purchased Property Services \$184,331.15

500 Other Purchased Services

513 Contracted Carriers 1,268,466.57

516 Student Transportation Services From the IU 1,993.77

520 Insurance – General 2,577.00

523 General Property and Liability Insurance 164,283.00

530 Communications 49,680.08

549 Other Advertising/Public Relations 8,604.97

580 Travel 4,944.96

595 IU Payments By Withholding 6,797.23

Total Other Purchased Services \$1,507,347.58

600 Supplies

610 General Supplies 1,971,281.87

620 Energy 398,839.37

640 Books and Periodicals 13,889.87

650 Supplies & Fees – Technology Related 42,989.49

Total Supplies \$2,427,000.60

800 Other Objects

810 Dues and Fees 31,319.93

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General Fund (10)		
2000 Support Services		<u>Total</u>
800 Other Objects		
899 Pass-Through Funds		19,089.00
Total Other Objects		\$50,408.93
Total 2000 Support Services		\$10,143,305.53

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	160,832.21	218,644.99		505,746.20
Total Personnel Services – Salaries	\$160,832.21	\$218,644.99		\$505,746.20
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	59,781.56	77,113.00		162,589.68
220 Social Security Contributions	12,037.27	16,100.84		37,711.52
230 PSERS Retirement Contributions	54,683.02	74,339.23		171,239.60
250 Unemployment Compensation	186.42	293.61		640.00
260 Workers' Compensation	1,045.36	1,421.14		3,287.26
Total Personnel Services – Employee Benefits	\$127,733.63	\$169,267.82		\$375,468.06
300 Purchased Professional and Technical Services				
330 Other Professional Services	65,567.94	73,938.33	47,672.55	187,178.82
Total Purchased Professional and Technical Services	\$65,567.94	\$73,938.33	\$47,672.55	\$187,178.82
600 Supplies				
610 General Supplies	1,145.26	874.85	8,723.52	10,743.63
Total Supplies	\$1,145.26	\$874.85	\$8,723.52	\$10,743.63
800 Other Objects				
810 Dues and Fees	26.60	53.40		80.00
Total Other Objects	\$26.60	\$53.40		\$80.00
Total 2100 Support Services – Students	\$355,305.64	\$462,779.39	\$56,396.07	\$1,079,216.71

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	101,860.21	218,644.99		320,505.20
Total Personnel Services – Salaries	\$101,860.21	\$218,644.99		\$320,505.20
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	34,124.24	77,113.00		111,237.24
220 Social Security Contributions	7,639.76	16,100.84		23,740.60
230 PSERS Retirement Contributions	34,632.51	74,339.23		108,971.74
250 Unemployment Compensation	106.41	293.61		400.02
260 Workers' Compensation	662.09	1,421.14		2,083.23
Total Personnel Services – Employee Benefits	\$77,165.01	\$169,267.82		\$246,432.83
600 Supplies				
610 General Supplies	1,145.26	874.85	8,723.52	10,743.63
Total Supplies	\$1,145.26	\$874.85	\$8,723.52	\$10,743.63
800 Other Objects				
810 Dues and Fees	26.60	53.40		80.00
Total Other Objects	\$26.60	\$53.40		\$80.00
Total 2120 Guidance Services	\$180,197.08	\$388,841.06	\$8,723.52	\$577,761.66

General Fund (10)

2140 Psychological Services

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

Total 2140 Psychological Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
330 Other Professional Services	52,555.43	59,264.64	47,672.55	159,492.62
Total Purchased Professional and Technical Services	\$52,555.43	\$59,264.64	\$47,672.55	\$159,492.62
Total 2140 Psychological Services	\$52,555.43	\$59,264.64	\$47,672.55	\$159,492.62

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2150 Speech Pathology and Audiology Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	58,972.00			58,972.00
Total Personnel Services – Salaries	\$58,972.00			\$58,972.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	25,657.32			25,657.32
220 Social Security Contributions	4,397.51			4,397.51
230 PSERS Retirement Contributions	20,050.51			20,050.51
250 Unemployment Compensation	80.01			80.01
260 Workers' Compensation	383.27			383.27
Total Personnel Services – Employee Benefits	\$50,568.62			\$50,568.62
300 Purchased Professional and Technical Services				
330 Other Professional Services	13,012.51	14,673.69		27,686.20
Total Purchased Professional and Technical Services	\$13,012.51	\$14,673.69		\$27,686.20
Total 2150 Speech Pathology and Audiology Services	\$122,553.13	\$14,673.69		\$137,226.82

General Fund (10)

2160 Social Work Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

126,269.00

Total Personnel Services – Salaries

\$126,269.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

25,695.12

220 Social Security Contributions

9,573.41

230 PSERS Retirement Contributions

42,217.35

250 Unemployment Compensation

159.97

260 Workers' Compensation

820.76

Total Personnel Services – Employee Benefits

\$78,466.61

Total 2160 Social Work Services

\$204,735.61

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	156,376.30	149,912.02		306,288.32
Total Personnel Services – Salaries	\$156,376.30	\$149,912.02		\$306,288.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	25,017.00	33,521.04		58,538.04
220 Social Security Contributions	11,791.33	11,245.68		23,037.01
230 PSERS Retirement Contributions	52,061.93	50,527.96		102,589.89
240 Tuition Reimbursement	6,310.22	7,115.78		13,426.00
250 Unemployment Compensation	206.02	194.05		400.07
260 Workers' Compensation	1,015.39	973.36		1,988.75
Total Personnel Services – Employee Benefits	\$96,401.89	\$103,577.87		\$199,979.76
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	226.00	1,086.20	4,314.00	5,626.20
360 Employee Training and Development Services			9,436.66	9,436.66
390 Other Purchased Professional and Technical Services	1,505.67	1,972.16		3,477.83
Total Purchased Professional and Technical Services	\$1,731.67	\$3,058.36	\$13,750.66	\$18,540.69
500 Other Purchased Services				
580 Travel	622.94	242.59		865.53
Total Other Purchased Services	\$622.94	\$242.59		\$865.53
600 Supplies				
610 General Supplies	5,232.98	5,626.40		10,859.38
640 Books and Periodicals	4,987.68	8,772.19		13,759.87
Total Supplies	\$10,220.66	\$14,398.59		\$24,619.25
800 Other Objects				
810 Dues and Fees	101.05	113.95		215.00
Total Other Objects	\$101.05	\$113.95		\$215.00
Total 2200 Support Services – Instructional Staff	\$265,454.51	\$271,303.38	\$13,750.66	\$550,508.55

General Fund (10)

2250 School Library Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	60,649.37	41,964.63		102,614.00
Total Personnel Services – Salaries	\$60,649.37	\$41,964.63		\$102,614.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,402.12	8,019.16		10,421.28
220 Social Security Contributions	4,632.11	3,172.52		7,804.63
230 PSERS Retirement Contributions	19,906.88	14,268.02		34,174.90
250 Unemployment Compensation	93.20	66.83		160.03
260 Workers' Compensation	394.21	272.89		667.10
Total Personnel Services – Employee Benefits	\$27,428.52	\$25,799.42		\$53,227.94
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services	1,493.92	1,958.91		3,452.83
Total Purchased Professional and Technical Services	\$1,493.92	\$1,958.91		\$3,452.83
600 Supplies				
610 General Supplies	3,830.03	3,966.07		7,796.10
640 Books and Periodicals	4,987.68	8,772.19		13,759.87
Total Supplies	\$8,817.71	\$12,738.26		\$21,555.97
Total 2250 School Library Services	\$98,389.52	\$82,461.22		\$180,850.74

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2260 Instruction and Curriculum Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	95,726.93	107,947.39		203,674.32
Total Personnel Services – Salaries	\$95,726.93	\$107,947.39		\$203,674.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	22,614.88	25,501.88		48,116.76
220 Social Security Contributions	7,159.22	8,073.16		15,232.38
230 PSERS Retirement Contributions	32,155.05	36,259.94		68,414.99
250 Unemployment Compensation	112.82	127.22		240.04
260 Workers' Compensation	621.18	700.47		1,321.65
Total Personnel Services – Employee Benefits	\$62,663.15	\$70,662.67		\$133,325.82
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other	226.00	227.00		453.00
Total Purchased Professional and Technical Services	\$226.00	\$227.00		\$453.00
500 Other Purchased Services				
580 Travel	191.00	215.38		406.38
Total Other Purchased Services	\$191.00	\$215.38		\$406.38
600 Supplies				
610 General Supplies	791.21	892.22		1,683.43
Total Supplies	\$791.21	\$892.22		\$1,683.43
800 Other Objects				
810 Dues and Fees	101.05	113.95		215.00
Total Other Objects	\$101.05	\$113.95		\$215.00
Total 2260 Instruction and Curriculum Development Services	\$159,699.34	\$180,058.61		\$339,757.95

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement	6,310.22	7,115.78		13,426.00
Total Personnel Services – Employee Benefits	\$6,310.22	\$7,115.78		\$13,426.00
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other		859.20	4,314.00	5,173.20
360 Employee Training and Development Services			9,436.66	9,436.66
390 Other Purchased Professional and Technical Services	11.75	13.25		25.00
Total Purchased Professional and Technical Services	\$11.75	\$872.45	\$13,750.66	\$14,634.86
500 <u>Other Purchased Services</u>				
580 Travel	431.94	27.21		459.15
Total Other Purchased Services	\$431.94	\$27.21		\$459.15
600 <u>Supplies</u>				
610 General Supplies	611.74	768.11		1,379.85
Total Supplies	\$611.74	\$768.11		\$1,379.85
Total 2270 Instructional Staff Professional Development Services	\$7,365.65	\$8,783.55	\$13,750.66	\$29,899.86

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2300 Support Services – Administration				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	326,541.13	444,673.41		1,035,501.62
Total Personnel Services – Salaries	\$326,541.13	\$444,673.41		\$1,035,501.62
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	104,999.63	138,328.10		295,880.61
220 Social Security Contributions	24,509.86	33,523.39		77,967.08
230 PSERS Retirement Contributions	111,024.12	151,189.00		340,527.74
250 Unemployment Compensation	393.60	543.08		1,096.68
260 Workers' Compensation	2,122.80	2,890.39		6,510.27
Total Personnel Services – Employee Benefits	\$243,050.01	\$326,473.96		\$721,982.38
300 Purchased Professional and Technical Services				
310 Official / Administrative Services				21,815.86
330 Other Professional Services				47,730.06
Total Purchased Professional and Technical Services				\$69,545.92
400 Purchased Property Services				
440 Rentals				6,404.23
Total Purchased Property Services				\$6,404.23
500 Other Purchased Services				
520 Insurance – General				2,577.00
530 Communications	4,198.96	9,509.38		13,708.34
549 Other Advertising/Public Relations				8,604.97
580 Travel	131.75	1,206.66		2,286.14
Total Other Purchased Services	\$4,330.71	\$10,716.04		\$27,176.45
600 Supplies				
610 General Supplies	1,530.74	3,697.66		28,622.77
640 Books and Periodicals				130.00
Total Supplies	\$1,530.74	\$3,697.66		\$28,752.77
800 Other Objects				
810 Dues and Fees	59.00	1,732.75		16,412.81
Total Other Objects	\$59.00	\$1,732.75		\$16,412.81
Total 2300 Support Services – Administration	\$575,511.59	\$787,293.82		\$1,905,776.18

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				3,000.00
Total Personnel Services – Salaries				\$3,000.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				220.08
230 PSERS Retirement Contributions				1,020.00
250 Unemployment Compensation				4.19
260 Workers' Compensation				19.44
Total Personnel Services – Employee Benefits				\$1,263.71
300 Purchased Professional and Technical Services				
330 Other Professional Services				27,335.56
Total Purchased Professional and Technical Services				\$27,335.56
500 Other Purchased Services				
549 Other Advertising/Public Relations				8,604.97
580 Travel				199.50
Total Other Purchased Services				\$8,804.47
600 Supplies				
610 General Supplies				215.86
Total Supplies				\$215.86
800 Other Objects				
810 Dues and Fees				162.80
Total Other Objects				\$162.80
Total 2310 Board Services				\$40,782.40

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				33,950.08
Total Personnel Services – Salaries				\$33,950.08
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				2,597.13
Total Personnel Services – Employee Benefits				\$2,597.13
300 <u>Purchased Professional and Technical Services</u>				
310 Official / Administrative Services				21,815.86
Total Purchased Professional and Technical Services				\$21,815.86
500 <u>Other Purchased Services</u>				
520 Insurance – General				2,577.00
Total Other Purchased Services				\$2,577.00
600 <u>Supplies</u>				
610 General Supplies				9,576.33
Total Supplies				\$9,576.33
Total 2330 Tax Assessment and Collection Services				\$70,516.40

General Fund (10)

2340 Staff Relations and Negotiations Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

1,855.00

Total Personnel Services – Salaries

\$1,855.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions

138.78

230 PSERS Retirement Contributions

630.70

260 Workers' Compensation

12.04

Total Personnel Services – Employee Benefits

\$781.52

Total 2340 Staff Relations and Negotiations Services

\$2,636.52

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

20,394.50

Total Purchased Professional and Technical Services

\$20,394.50

Total 2350 Legal and Accounting Services

\$20,394.50

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				225,482.00
Total Personnel Services – Salaries				\$225,482.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				52,552.88
220 Social Security Contributions				16,977.84
230 PSERS Retirement Contributions				76,663.92
250 Unemployment Compensation				155.81
260 Workers' Compensation				1,465.60
Total Personnel Services – Employee Benefits				\$147,816.05
400 Purchased Property Services				
440 Rentals				6,404.23
Total Purchased Property Services				\$6,404.23
500 Other Purchased Services				
530 Communications	929.13	1,047.75		1,976.88
580 Travel				748.23
Total Other Purchased Services	\$929.13	\$1,047.75		\$2,725.11
600 Supplies				
610 General Supplies				12,531.23
640 Books and Periodicals				130.00
Total Supplies				\$12,661.23
800 Other Objects				
810 Dues and Fees				14,358.26
Total Other Objects				\$14,358.26
Total 2360 Office of the Superintendent / Executive Director Services	\$929.13	\$1,047.75		\$409,446.88

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General Fund (10)

2370 Community Relations Services

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

1,070.95

Total Supplies

\$1,070.95

800 Other Objects

810 Dues and Fees

100.00

Total Other Objects

\$100.00

Total 2370 Community Relations Services

\$1,170.95

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	326,541.13	444,673.41		771,214.54
Total Personnel Services – Salaries	\$326,541.13	\$444,673.41		\$771,214.54

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	104,999.63	138,328.10		243,327.73
220 Social Security Contributions	24,509.86	33,523.39		58,033.25
230 PSERS Retirement Contributions	111,024.12	151,189.00		262,213.12
250 Unemployment Compensation	393.60	543.08		936.68
260 Workers' Compensation	2,122.80	2,890.39		5,013.19
Total Personnel Services – Employee Benefits	\$243,050.01	\$326,473.96		\$569,523.97

500 Other Purchased Services

530 Communications	3,269.83	8,461.63		11,731.46
580 Travel	131.75	1,206.66		1,338.41
Total Other Purchased Services	\$3,401.58	\$9,668.29		\$13,069.87

600 Supplies

610 General Supplies	1,530.74	3,697.66		5,228.40
Total Supplies	\$1,530.74	\$3,697.66		\$5,228.40

800 Other Objects

810 Dues and Fees	59.00	1,732.75		1,791.75
Total Other Objects	\$59.00	\$1,732.75		\$1,791.75

Total 2380 Office of the Principal Services

	\$574,582.46	\$786,246.07		\$1,360,828.53
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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				116,036.78
Total Personnel Services – Salaries				\$116,036.78
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				35,298.96
220 Social Security Contributions				8,775.30
230 PSERS Retirement Contributions				38,738.56
250 Unemployment Compensation				239.98
260 Workers' Compensation				754.26
Total Personnel Services – Employee Benefits				\$83,807.06
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				22,569.96
330 Other Professional Services				19,568.93
Total Purchased Professional and Technical Services				\$42,138.89
600 Supplies				
610 General Supplies			10,231.93	13,434.49
Total Supplies			\$10,231.93	\$13,434.49
Total 2400 Support Services – Pupil Health			\$10,231.93	\$255,417.22

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				116,036.78
Total Personnel Services – Salaries				\$116,036.78
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				35,298.96
220 Social Security Contributions				8,775.30
230 PSERS Retirement Contributions				38,738.56
250 Unemployment Compensation				239.98
260 Workers' Compensation				754.26
Total Personnel Services – Employee Benefits				\$83,807.06
300 Purchased Professional and Technical Services				
329 Professional Educational Services – Other				22,569.96
330 Other Professional Services				17,588.93
Total Purchased Professional and Technical Services				\$40,158.89
600 Supplies				
610 General Supplies				3,202.56
Total Supplies				\$3,202.56
Total 2420 Medical Services				\$243,205.29

General Fund (10)

2430 Dental Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

1,980.00

Total Purchased Professional and Technical Services

\$1,980.00

Total 2430 Dental Services

\$1,980.00

General Fund (10)

2440 Nursing Services

600 Supplies

610 General Supplies

Total Supplies

Total 2440 Nursing Services

Elementary

Secondary

Federal

Total

10,231.93

10,231.93

\$10,231.93

\$10,231.93

\$10,231.93

\$10,231.93

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				185,318.34
Total Personnel Services – Salaries				\$185,318.34
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				41,458.38
220 Social Security Contributions				13,818.32
230 PSERS Retirement Contributions				62,710.84
250 Unemployment Compensation				255.30
260 Workers' Compensation				1,204.62
Total Personnel Services – Employee Benefits				\$119,447.46
300 Purchased Professional and Technical Services				
330 Other Professional Services				11,203.55
Total Purchased Professional and Technical Services				\$11,203.55
500 Other Purchased Services				
580 Travel				1,600.72
Total Other Purchased Services				\$1,600.72
600 Supplies				
610 General Supplies				5,130.59
Total Supplies				\$5,130.59
800 Other Objects				
810 Dues and Fees				14,317.12
Total Other Objects				\$14,317.12
Total 2500 Support Services – Business				\$337,017.78

General Fund (10)

2510 Fiscal Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

185,318.34

Total Personnel Services – Salaries

\$185,318.34

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

41,458.38

220 Social Security Contributions

13,818.32

230 PSERS Retirement Contributions

62,710.84

250 Unemployment Compensation

255.30

260 Workers' Compensation

1,204.62

Total Personnel Services – Employee Benefits

\$119,447.46

300 Purchased Professional and Technical Services

330 Other Professional Services

11,203.55

Total Purchased Professional and Technical Services

\$11,203.55

500 Other Purchased Services

580 Travel

1,600.72

Total Other Purchased Services

\$1,600.72

600 Supplies

610 General Supplies

5,130.59

Total Supplies

\$5,130.59

800 Other Objects

810 Dues and Fees

14,317.12

Total Other Objects

\$14,317.12

Total 2510 Fiscal Services

\$337,017.78

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2511 Supervision of Fiscal Services - Head of Component				
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				185,318.34
Total Personnel Services – Salaries				\$185,318.34
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				41,458.38
220 Social Security Contributions				13,818.32
230 PSERS Retirement Contributions				62,710.84
250 Unemployment Compensation				255.30
260 Workers' Compensation				1,204.62
Total Personnel Services – Employee Benefits				\$119,447.46
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				11,203.55
Total Purchased Professional and Technical Services				\$11,203.55
500 <u>Other Purchased Services</u>				
580 Travel				1,600.72
Total Other Purchased Services				\$1,600.72
600 <u>Supplies</u>				
610 General Supplies				5,130.59
Total Supplies				\$5,130.59
800 <u>Other Objects</u>				
810 Dues and Fees				7,117.08
Total Other Objects				\$7,117.08
Total 2511 Supervision of Fiscal Services - Head of Component				\$329,817.74

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General Fund (10)

2519 Other Fiscal Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

7,200.04

Total Other Objects

\$7,200.04

Total 2519 Other Fiscal Services

\$7,200.04

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				917,169.43
Total Personnel Services – Salaries				\$917,169.43
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				366,137.83
220 Social Security Contributions				68,391.33
230 PSERS Retirement Contributions				309,402.37
250 Unemployment Compensation				1,693.56
260 Workers' Compensation				1,948.71
Total Personnel Services – Employee Benefits				\$747,573.80
300 Purchased Professional and Technical Services				
330 Other Professional Services				1,895.00
390 Other Purchased Professional and Technical Services				51,340.38
Total Purchased Professional and Technical Services				\$53,235.38
400 Purchased Property Services				
410 Cleaning Services				20,582.68
420 Utility Services				52,870.70
430 Repairs and Maintenance Services				104,232.85
440 Rentals				240.69
Total Purchased Property Services				\$177,926.92
500 Other Purchased Services				
523 General Property and Liability Insurance				164,283.00
530 Communications				35,928.76
580 Travel				192.57
Total Other Purchased Services				\$200,404.33
600 Supplies				
610 General Supplies	326,434.28	368,106.73	1,032,093.67	1,726,634.68
620 Energy				398,839.37
Total Supplies	\$326,434.28	\$368,106.73	\$1,032,093.67	\$2,125,474.05
800 Other Objects				
810 Dues and Fees				295.00
Total Other Objects				\$295.00
Total 2600 Operation and Maintenance of Plant Services	\$326,434.28	\$368,106.73	\$1,032,093.67	\$4,222,078.91

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2610 Supervision of Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				82,805.00
Total Personnel Services – Salaries				\$82,805.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				25,028.68
220 Social Security Contributions				6,107.52
230 PSERS Retirement Contributions				28,153.67
250 Unemployment Compensation				80.00
260 Workers' Compensation				538.32
Total Personnel Services – Employee Benefits				\$59,908.19
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$142,713.19

General Fund (10)

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

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

82,805.00

Total Personnel Services – Salaries

\$82,805.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

25,028.68

220 Social Security Contributions

6,107.52

230 PSERS Retirement Contributions

28,153.67

250 Unemployment Compensation

80.00

260 Workers' Compensation

538.32

Total Personnel Services – Employee Benefits

\$59,908.19

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

\$142,713.19

General Fund (10)

2620 Operation of Buildings Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries				678,302.03
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Total Personnel Services – Salaries				\$678,302.03
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200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				264,408.75
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220 Social Security Contributions				50,574.90
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230 PSERS Retirement Contributions				228,187.28
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250 Unemployment Compensation				1,297.13
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260 Workers' Compensation				396.15
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Total Personnel Services – Employee Benefits				\$544,864.21
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300 Purchased Professional and Technical Services

330 Other Professional Services				1,895.00
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390 Other Purchased Professional and Technical Services				46,182.11
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Total Purchased Professional and Technical Services				\$48,077.11
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400 Purchased Property Services

410 Cleaning Services				20,582.68
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420 Utility Services				52,870.70
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430 Repairs and Maintenance Services				91,279.48
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440 Rentals				240.69
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Total Purchased Property Services				\$164,973.55
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500 Other Purchased Services

523 General Property and Liability Insurance				164,283.00
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530 Communications				35,928.76
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580 Travel				192.57
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Total Other Purchased Services				\$200,404.33
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600 Supplies

610 General Supplies	303,596.47	342,353.46	1,032,093.67	1,678,043.60
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620 Energy				391,320.13
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Total Supplies	\$303,596.47	\$342,353.46	\$1,032,093.67	\$2,069,363.73
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800 Other Objects

810 Dues and Fees				295.00
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Total Other Objects				\$295.00
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Total 2620 Operation of Buildings Services	\$303,596.47	\$342,353.46	\$1,032,093.67	\$3,706,279.96
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General Fund (10)

2630 Care and Upkeep of Grounds Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
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100 Personnel Services – Salaries

100 Personnel Services – Salaries			91,062.40
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Total Personnel Services – Salaries			\$91,062.40
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200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider			50,535.12
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220 Social Security Contributions			6,824.98
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230 PSERS Retirement Contributions			30,961.32
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250 Unemployment Compensation			156.41
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260 Workers' Compensation			591.84
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Total Personnel Services – Employee Benefits			\$89,069.67
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400 Purchased Property Services

430 Repairs and Maintenance Services			12,192.37
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Total Purchased Property Services			\$12,192.37
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600 Supplies

610 General Supplies	21,967.81	24,772.20	46,740.01
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Total Supplies	\$21,967.81	\$24,772.20	\$46,740.01
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Total 2630 Care and Upkeep of Grounds Services	\$21,967.81	\$24,772.20	\$239,064.45
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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				
400 Purchased Property Services				
430 Repairs and Maintenance Services				761.00
Total Purchased Property Services				\$761.00
600 Supplies				
610 General Supplies	694.46	783.11		1,477.57
620 Energy				7,519.24
Total Supplies	\$694.46	\$783.11		\$8,996.81
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$694.46	\$783.11		\$9,757.81

General Fund (10)

2660 Safety and Security Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				65,000.00
Total Personnel Services – Salaries				\$65,000.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				26,165.28
220 Social Security Contributions				4,883.93
230 PSERS Retirement Contributions				22,100.10
250 Unemployment Compensation				160.02
260 Workers' Compensation				422.40
Total Personnel Services – Employee Benefits				\$53,731.73

300 Purchased Professional and Technical Services

390 Other Purchased Professional and Technical Services				5,158.27
Total Purchased Professional and Technical Services				\$5,158.27

600 Supplies

610 General Supplies	175.54	197.96		373.50
Total Supplies	\$175.54	\$197.96		\$373.50
Total 2660 Safety and Security Services	\$175.54	\$197.96		\$124,263.50

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General Fund (10)

2700 Student Transportation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

14,969.33

1,268,466.57

516 Student Transportation Services From the IU

1,993.77

Total Other Purchased Services

\$14,969.33

\$1,270,460.34

Total 2700 Student Transportation Services

\$14,969.33

\$1,270,460.34

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General Fund (10)

2720 Vehicle Operation Services

500 Other Purchased Services

513 Contracted Carriers

516 Student Transportation Services From the IU

Total Other Purchased Services

Total 2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

14,969.33

1,243,056.57

1,993.77

\$14,969.33

\$1,245,050.34

\$14,969.33

\$1,245,050.34

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

25,410.00

Total Other Purchased Services

\$25,410.00

Total 2750 Nonpublic Transportation

\$25,410.00

General Fund (10)

2800 Support Services – Central

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

121,754.83

Total Personnel Services – Salaries

\$121,754.83

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

35,222.16

220 Social Security Contributions

9,247.60

230 PSERS Retirement Contributions

40,357.88

250 Unemployment Compensation

337.24

260 Workers' Compensation

791.33

Total Personnel Services – Employee Benefits

\$85,956.21

300 Purchased Professional and Technical Services

340 Technical Services

69,843.77

390 Other Purchased Professional and Technical Services

500.00

Total Purchased Professional and Technical Services

\$70,343.77

500 Other Purchased Services

530 Communications

42.98

Total Other Purchased Services

\$42.98

600 Supplies

610 General Supplies

175,856.33

650 Supplies & Fees – Technology Related

42,989.49

Total Supplies

\$218,845.82

Total 2800 Support Services – Central

\$496,943.61

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2840 Data Processing Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				121,754.83
Total Personnel Services – Salaries				\$121,754.83
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				35,222.16
220 Social Security Contributions				9,247.60
230 PSERS Retirement Contributions				40,357.88
250 Unemployment Compensation				337.24
260 Workers' Compensation				791.33
Total Personnel Services – Employee Benefits				\$85,956.21
300 Purchased Professional and Technical Services				
340 Technical Services				69,843.77
390 Other Purchased Professional and Technical Services				500.00
Total Purchased Professional and Technical Services				\$70,343.77
500 Other Purchased Services				
530 Communications				42.98
Total Other Purchased Services				\$42.98
600 Supplies				
610 General Supplies				175,856.33
650 Supplies & Fees – Technology Related				42,989.49
Total Supplies				\$218,845.82
Total 2840 Data Processing Services				\$496,943.61

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2900 Other Support Services				
500 Other Purchased Services				
595 IU Payments By Withholding				6,797.23
Total Other Purchased Services				\$6,797.23
800 Other Objects				
899 Pass-Through Funds				19,089.00
Total Other Objects				\$19,089.00
Total 2900 Other Support Services				\$25,886.23

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

6,797.23

Total Other Purchased Services

\$6,797.23

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$6,797.23

General Fund (10)

2990 Pass-Through Funds

Elementary

Secondary

Federal

Total

800 Other Objects

899 Pass-Through Funds

19,089.00

Total Other Objects

\$19,089.00

Total 2990 Pass-Through Funds

\$19,089.00

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 366,010.03

Total Personnel Services – Salaries \$366,010.03

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 3,045.24

220 Social Security Contributions 27,945.59

230 PSERS Retirement Contributions 105,076.66

250 Unemployment Compensation 1,479.83

260 Workers' Compensation 2,379.79

Total Personnel Services – Employee Benefits \$139,927.11

300 Purchased Professional and Technical Services

330 Other Professional Services 47,243.94

350 Security / Safety Services 11,935.00

390 Other Purchased Professional and Technical Services 10,674.14

Total Purchased Professional and Technical Services \$69,853.08

400 Purchased Property Services

430 Repairs and Maintenance Services 43,551.91

440 Rentals 2,100.00

490 Other Purchased Property Services 8,339.71

Total Purchased Property Services \$53,991.62

500 Other Purchased Services

510 Student Transportation Services 39,747.68

520 Insurance – General 12,000.00

580 Travel (2,586.25)

Total Other Purchased Services \$49,161.43

600 Supplies

610 General Supplies 110,165.91

Total Supplies \$110,165.91

800 Other Objects

810 Dues and Fees 5,818.00

860 Grants To Municipal and Community Service Organizations 63,930.00

890 Miscellaneous Expenditures 641.00

Total Other Objects \$70,389.00

Total 3000 Operation of Non-Instructional Services \$859,498.18

General Fund (10)

3200 Student Activities

Elementary Secondary Federal Total

100	<u>Personnel Services – Salaries</u>			
	100 Personnel Services – Salaries			228,549.63
Total Personnel Services – Salaries				\$228,549.63
200	<u>Personnel Services – Employee Benefits</u>			
	220 Social Security Contributions			17,413.41
	230 PSERS Retirement Contributions			74,646.99
	250 Unemployment Compensation			863.66
	260 Workers' Compensation			1,485.66
Total Personnel Services – Employee Benefits				\$94,409.72
300	<u>Purchased Professional and Technical Services</u>			
	330 Other Professional Services			47,243.94
	350 Security / Safety Services			11,935.00
	390 Other Purchased Professional and Technical Services			7,947.00
Total Purchased Professional and Technical Services				\$67,125.94
400	<u>Purchased Property Services</u>			
	430 Repairs and Maintenance Services			13,233.36
	440 Rentals			2,100.00
Total Purchased Property Services				\$15,333.36
500	<u>Other Purchased Services</u>			
	510 Student Transportation Services			39,747.68
	520 Insurance – General			12,000.00
	580 Travel			(2,586.25)
Total Other Purchased Services				\$49,161.43
600	<u>Supplies</u>			
	610 General Supplies			98,293.22
Total Supplies				\$98,293.22
800	<u>Other Objects</u>			
	810 Dues and Fees			5,818.00
	890 Miscellaneous Expenditures			641.00
Total Other Objects				\$6,459.00
Total 3200 Student Activities				\$559,332.30

General Fund (10)

3300 Community Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries			29,175.00	137,460.40
Total Personnel Services – Salaries			\$29,175.00	\$137,460.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				3,045.24
220 Social Security Contributions			2,185.65	10,532.18
230 PSERS Retirement Contributions			9,919.50	30,429.67
250 Unemployment Compensation			37.84	616.17
260 Workers' Compensation			189.83	894.13
Total Personnel Services – Employee Benefits			\$12,332.82	\$45,517.39
300 Purchased Professional and Technical Services				
390 Other Purchased Professional and Technical Services				2,727.14
Total Purchased Professional and Technical Services				\$2,727.14
400 Purchased Property Services				
430 Repairs and Maintenance Services				30,318.55
490 Other Purchased Property Services				8,339.71
Total Purchased Property Services				\$38,658.26
600 Supplies				
610 General Supplies			6,184.91	11,872.69
Total Supplies			\$6,184.91	\$11,872.69
800 Other Objects				
860 Grants To Municipal and Community Service Organizations			43,930.00	63,930.00
Total Other Objects			\$43,930.00	\$63,930.00
Total 3300 Community Services			\$91,622.73	\$300,165.88

General Fund (10)		
5000 Other Expenditures and Financing Uses		<u>Total</u>
800 <u>Other Objects</u>		
830 Interest		546,910.80
Total Other Objects		\$546,910.80
900 <u>Other Uses of Funds</u>		
910 Redemption of Principal		304,697.96
Total Other Uses of Funds		\$304,697.96
Total 5000 Other Expenditures and Financing Uses		\$851,608.76

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5100 Debt Service / Other Expenditures and Financing Uses				
800 Other Objects				
830 Interest				546,910.80
Total Other Objects				\$546,910.80
900 Other Uses of Funds				
910 Redemption of Principal				304,697.96
Total Other Uses of Funds				\$304,697.96
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$851,608.76

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				490,643.76
Total Other Objects				\$490,643.76
900 Other Uses of Funds				
910 Redemption of Principal				140,000.00
Total Other Uses of Funds				\$140,000.00
Total 5110 Debt Service				\$630,643.76

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General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5140 Leases and Other Right-to-Use Arrangements				
800 Other Objects				
830 Interest				56,267.04
Total Other Objects				\$56,267.04
900 Other Uses of Funds				
910 Redemption of Principal				164,697.96
Total Other Uses of Funds				\$164,697.96
Total 5140 Leases and Other Right-to-Use Arrangements				\$220,965.00

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

700 Property

752 Capital Equipment – Original and Additional

4,111,645.94

Total Property

\$4,111,645.94

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$4,111,645.94

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Other Capital Projects Fund (39)

4600 Existing Building Improvement Services

Elementary

Secondary

Federal

Total

700 Property

752 Capital Equipment – Original and Additional

4,111,645.94

Total Property

\$4,111,645.94

Total 4600 Existing Building Improvement Services

\$4,111,645.94

	<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	11,827,886.62				
1200 Special Programs - Elementary / Secondary	4,003,020.24				
1300 Vocational Education	1,372,785.72				
1400 Other Instructional Programs - Elementary / Secondary	310,772.59				
1500 Nonpublic School Programs	3,760.10				
Total Instruction	\$17,518,225.27				
2000 Support Services					
2100 Support Services - Students	1,079,216.71				
2200 Support Services - Instructional Staff	550,508.55				
2300 Support Services - Administration	1,905,776.18				
2400 Support Services - Pupil Health	255,417.22				
2500 Support Services - Business	337,017.78				
2600 Operation and Maintenance of Plant Services	4,222,078.91				
2700 Student Transportation Services	1,270,460.34				
2800 Support Services - Central	496,943.61				
2900 Other Support Services	25,886.23				
Total Support Services	\$10,143,305.53				
3000 Operation of Non-Instructional Services					
3200 Student Activities	559,332.30				
3300 Community Services	300,165.88				
Total Operation of Non-Instructional Services	\$859,498.18				
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	851,608.76				
Total Other Expenditures and Financing Uses	\$851,608.76				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$29,372,637.74				

	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
Total Instruction					
2000 Support Services					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration					
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
Total Support Services					
3000 Operation of Non-Instructional Services					
3200 Student Activities					
3300 Community Services					
Total Operation of Non-Instructional Services					
4000 Facilities Acquisition, Construction and Improvement Services					
4600 Existing Building Improvement Services			4,111,645.94		
Total Facilities Acquisition, Construction and Improvement Services			\$4,111,645.94		
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			\$4,111,645.94		

Total

1000 <u>Instruction</u>	
1100 Regular Programs - Elementary / Secondary	11,827,886.62
1200 Special Programs - Elementary / Secondary	4,003,020.24
1300 Vocational Education	1,372,785.72
1400 Other Instructional Programs - Elementary / Secondary	310,772.59
1500 Nonpublic School Programs	3,760.10
Total Instruction	\$17,518,225.27
2000 <u>Support Services</u>	
2100 Support Services - Students	1,079,216.71
2200 Support Services - Instructional Staff	550,508.55
2300 Support Services - Administration	1,905,776.18
2400 Support Services - Pupil Health	255,417.22
2500 Support Services - Business	337,017.78
2600 Operation and Maintenance of Plant Services	4,222,078.91
2700 Student Transportation Services	1,270,460.34
2800 Support Services - Central	496,943.61
2900 Other Support Services	25,886.23
Total Support Services	\$10,143,305.53
3000 <u>Operation of Non-Instructional Services</u>	
3200 Student Activities	559,332.30
3300 Community Services	300,165.88
Total Operation of Non-Instructional Services	\$859,498.18
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4600 Existing Building Improvement Services	4,111,645.94
Total Facilities Acquisition, Construction and Improvement Services	\$4,111,645.94
5000 <u>Other Expenditures and Financing Uses</u>	
5100 Debt Service / Other Expenditures and Financing Uses	851,608.76
Total Other Expenditures and Financing Uses	\$851,608.76
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$33,484,283.68

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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	10,915,729.99
Total Federally Funded salaries subject to PSERS withholding	498,999.16
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	569,038.00
Expenditures Funded with Carry over Title I Funds	6,323.90
	<hr/>
Total Title I Expenditure Data	\$575,361.90
	<hr/>

Title IV Revenue Data

Amount Description	Amount
Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	63,373.11
	<hr/>

1 .	<u>Current Special Education Expenditures within Function 1000</u> See list of exclusions in the note below.	3,876,016.39
2 .	<u>Current Special Education Expenditures within Function 2000</u> See list of exclusions in the note below.	985,496.00
2A.	<u>Current Special Education Expenditures within Sub-Function 2100</u> This data should also be included in line 2 above. See list of exclusions in the note below.	195,862.00
2B.	<u>Current Special Education Expenditures within Sub-Function 2200</u> This data should also be included in line 2 above. See list of exclusions in the note below.	106,598.00
2C.	<u>Current Special Education Expenditures within Sub-Function 2700</u> This data should also be included in line 2 above. See list of exclusions in the note below.	455,954.60
3.	<u>Current Special Education Expenditures within Sub-Function 3100</u> See list of exclusions in the note below.	
4.	<u>Current Special Education Expenditures within Sub-Function 3200</u> See list of exclusions in the note below.	

Note: The Current Special Education Expenditure amounts for each line should be calculated as follows:

- * Include the total expenditures for special education costs from all governmental funds and the food service fund 51 for the function/sub-function requested
- * Exclude data from sub-functions: 1243,1450,1500,1600,1807,2280,2450,2750,2990
- * Exclude data from objects: 322,511,512,516,561,562,564,566,592,593,594,595,596,597,700,830,899

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	1,077,334.35	2,036,736.00	3,114,070.35
	212 Dental Insurance	72,897.13	6,722.28	79,619.41
	215 Eye Care Insurance	18,080.65	1,085.76	19,166.41
	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	\$1,168,312.13	\$2,044,544.04	\$3,212,856.17
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		\$1,168,312.13	\$2,044,544.04	\$3,212,856.17

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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	54,675.03	492,075.27	546,750.30	56,903.81	512,134.33	569,038.14
2140 Psychological Services	102,318.71	11,368.74	113,687.45	143,543.36	15,949.26	159,492.62
2150 Speech Pathology and Audiology Services	105,834.71	26,458.67	132,293.38	109,781.45	27,445.37	137,226.82
2160 Social Work Services	19,971.58	179,744.24	199,715.82	20,473.56	184,262.05	204,735.61
2260 Instruction and Curriculum Development Services	217,355.08	127,652.98	345,008.06	203,854.77	135,903.16	339,757.93
2350 Legal and Accounting Services	6,391.70	25,566.80	31,958.50	8,157.80	12,236.70	20,394.50
2420 Medical Services	61,996.64	185,989.90	247,986.54	60,801.32	182,403.97	243,205.29
2440 Nursing Services	1,827.26	7,309.01	9,136.27			
2700 Student Transportation Services	416,275.23	759,819.04	1,176,094.27	455,954.60	799,536.41	1,255,491.01
Total	\$986,645.94	\$1,815,984.65	\$2,802,630.59	\$1,059,470.67	\$1,869,871.25	\$2,929,341.92

(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Leases, Other Right to Use Arrangements	Extended Term Financing Agreements	Other Long Term Debt/Liabilities	OPEB, Comp Abs, Net Pension Liab	Total
1. Debt at Beginning of Fiscal Year		11,960,000.00		1,424,912.15			35,177,569.50	48,562,481.65
2. Additional Debt Incurred During Year							26,306.25	26,306.25
3. Retirements and Repayments		140,000.00		164,697.96			334,517.00	639,214.96
4. Debt at End of Fiscal Year		11,820,000.00		1,260,214.19			34,869,358.75	47,949,572.94
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		11,820,000.00		1,260,214.19			34,869,358.75	47,949,572.94
7. Current Portion P&I - Due within 1 year		753,193.76		222,332.00				975,525.76
8. Interest Paid during current fiscal year		490,643.76		56,267.04				546,910.80

(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	140,000.00		490,643.76	630,643.76	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund	164,697.96		56,267.04	220,965.00	
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$304,697.96		\$546,910.80	\$851,608.76	

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

Debt Details
Governmental Funds/ Activities

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	11/2018	1,975,000.00		135,000.00	1,840,000.00	204,356.26	68,481.26
General Obligation Bonds/Notes – CIB	8/2022	9,985,000.00		5,000.00	9,980,000.00	548,837.50	422,162.50
Leases and Other Right to Use Arrangements		1,424,912.15		164,697.96	1,260,214.19	222,332.00	56,267.04
Compensated Absences		218,777.50	26,306.25		245,083.75		
Net Pension Liability		32,144,000.00		247,000.00	31,897,000.00		
Other Post-Employment Benefits (OPEB)		2,814,792.00		87,517.00	2,727,275.00		
Totals for Debt Entered:		\$48,562,481.65	\$26,306.25	\$639,214.96	\$47,949,572.94	\$975,525.76	\$546,910.80

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	2,734,489.07
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	
Section 1 Total	\$2,734,489.07

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	7,312.47		7,312.47
6 Brick and Mortar Charter Schools	530,400.74	257,271.90	787,672.64
7 Cyber Charter Schools	435,371.90	254,185.89	689,557.79
8 Career and Technology Centers	663,920.32		663,920.32
9 Approved Private Schools		170,504.13	170,504.13
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions			
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section	242,390.59	173,131.13	415,521.72
Section 2 Total	\$1,879,396.02	\$855,093.05	\$2,734,489.07

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

500 Other Purchased Services

570 Food Service Management

972,874.20

Total Other Purchased Services

\$972,874.20

600 Supplies

610 General Supplies

13,223.23

630 Food

104,933.21

Total Supplies

\$118,156.44

700 Property

740 Depreciation

16,844.00

Total Property

\$16,844.00

Total 3000 Operation of Non-Instructional Services

\$1,107,874.64

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Food Service / Cafeteria Operations Fund (51)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3100 Food Services				
500 <u>Other Purchased Services</u>				
570 Food Service Management				972,874.20
Total Other Purchased Services				\$972,874.20
600 <u>Supplies</u>				
610 General Supplies				13,223.23
630 Food				104,933.21
Total Supplies				\$118,156.44
700 <u>Property</u>				
740 Depreciation				16,844.00
Total Property				\$16,844.00
Total 3100 Food Services				\$1,107,874.64

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
3000 <u>Operation of Non-Instructional Services</u>					
3100 Food Services	1,107,874.64				1,107,874.64
Total Operation of Non-Instructional Services	\$1,107,874.64				\$1,107,874.64
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$1,107,874.64				\$1,107,874.64

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	New Brighton Area El Sch	6720	7,986,966.90	1,949,109.91		94,762.56	358,063.88	749,574.50	11,138,477.75	
	New Brighton Area HS	695	5,981,205.87	1,526,216.63		60,486.74	228,551.42	477,558.64	8,274,019.30	
	New Brighton Area MS	694	4,425,569.15	1,037,244.32		46,373.17	175,222.75	366,122.15	6,050,531.54	
Total			18,393,741.92	4,512,570.86		201,622.47	761,838.05	1,593,255.29	25,463,028.59	